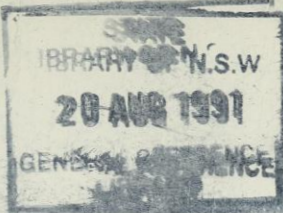


VERTICAL
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Statistics



1989-90

LABOUR COSTS AUSTRALIA



EBARGOED UNTIL 11.30 A.M. 16 AUGUST 1991

MAJOR LABOUR COSTS
AUSTRALIA
1989-90

IAN CASTLES
Australian Statistician

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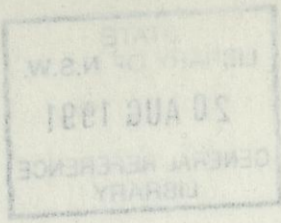
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AUSTRALIAN BUREAU OF STATISTICS

CATALOGUE NO. 6348.0



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MAJOR LABOUR COSTS AUSTRALIA 1989-90

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CATALOGUE NO. 43-8-0

STATISTICAL YEARBOOK OF AUSTRALIA

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SUMMARY OF FINDINGS

Note: The major emphasis in this publication is on statistics of average costs per employee, relativities of various types of major labour costs, and ratios of 'other labour costs' to earnings. Some statistics of total costs also are reported in the publication. These statistics should be used with some caution. Analysis of these statistics against other information indicates that the estimates of totals are slightly lower than might have been expected. Restructuring of the sample for the survey from that of the previous year is considered to have contributed to this effect.

Total major labour costs per employee

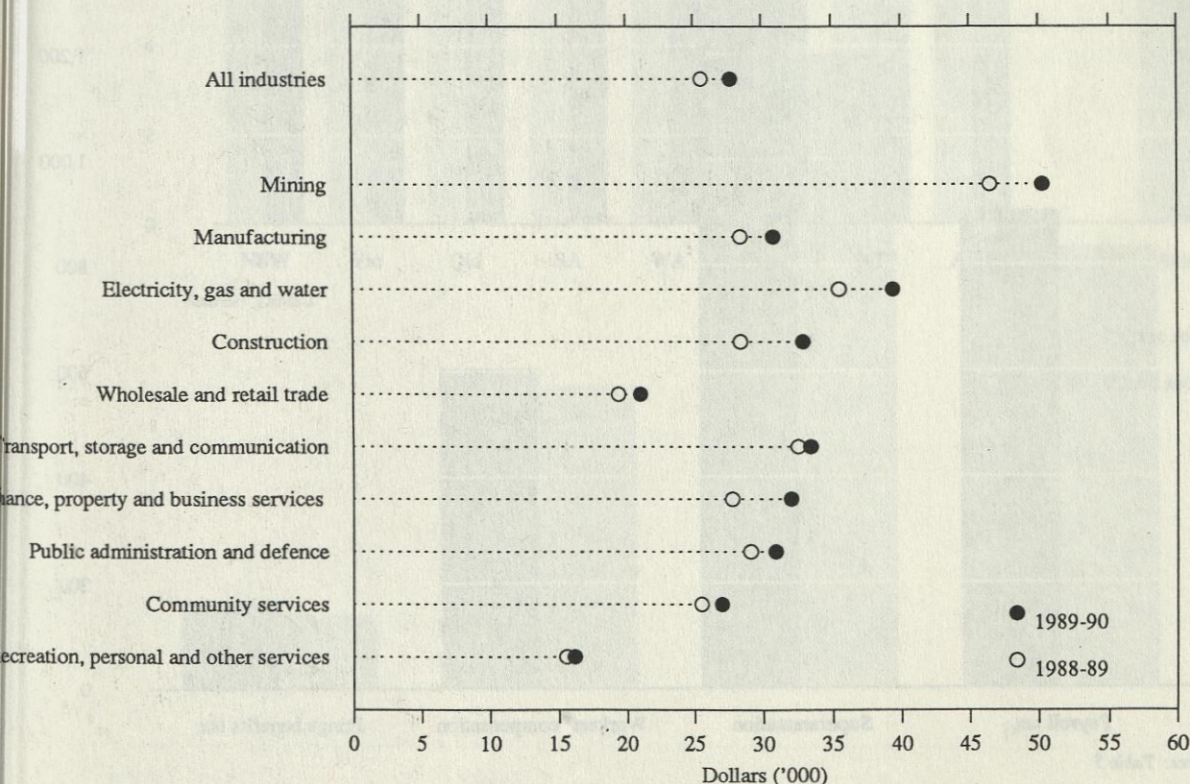
Average total major labour costs per employee increased by 8.5 per cent from \$25,611 in 1988-89 to \$27,777 in 1989-90. The greatest increase occurred in the Construction industry with costs per employee increasing by 19.2 per cent from \$28,458 in 1988-89 to \$33,928 in 1989-90. Significant increases were also recorded in Finance, property and business services (up 15.4% to \$32,066), and Electricity, gas and water (up 10.9% to \$39,403). Transport, storage and communication, however, with average total major labour costs per employee of \$33,470 recorded the smallest increase (2.8%).

As in previous years, Mining recorded the highest average total major labour costs per employee (\$50,285); the next highest was Electricity, gas and water (\$39,403). The industries which recorded the lowest average total major labour costs per employee were Recreation, personal and other services (\$16,099) and Wholesale and retail trade (\$21,029).

In the private sector, average total major labour costs per employee in 1989-90 of \$26,059 showed an increase of 9.4 per cent on the 1988-89 estimate of \$23,830. Employers in Construction (up 21.7% to \$33,724) and Finance, property and business services (up 17.5% to \$32,647) recorded the most significant increases whereas those in Transport, storage and communication recorded a slight decrease (down 1.3% to \$28,608).

Average total major labour costs per employee in the public sector of \$32,062 showed an increase of 6.4 per cent over 1988-89 (\$30,126) with the most significant increase occurring in Western Australia (up 7.6% to \$30,050). Employers in the Northern Territory recorded the smallest increase (1.5% to \$34,056).

DIAGRAM 1: AVERAGE TOTAL MAJOR LABOUR COSTS PER EMPLOYEE BY INDUSTRY, 1988-89 AND 1989-90



Source: Table 5

Movements in components of 'major labour costs'

| Major labour costs per employee | 1988-89 dollars | 1989-90 dollars | Change % |
|---------------------------------|-----------------|-----------------|----------|
| Earnings | 22,863 | 24,709 | +8.1 |
| Other labour costs | 2,749 | 3,068 | +11.6 |
| Payroll tax | 833 | 904 | +8.5 |
| Superannuation | 1,202 | 1,391 | +15.7 |
| Workers' compensation | 573 | 605 | +5.6 |
| Fringe benefits tax | 141 | 169 | +19.9 |
| Total major labour costs | 25,611 | 27,777 | +8.5 |

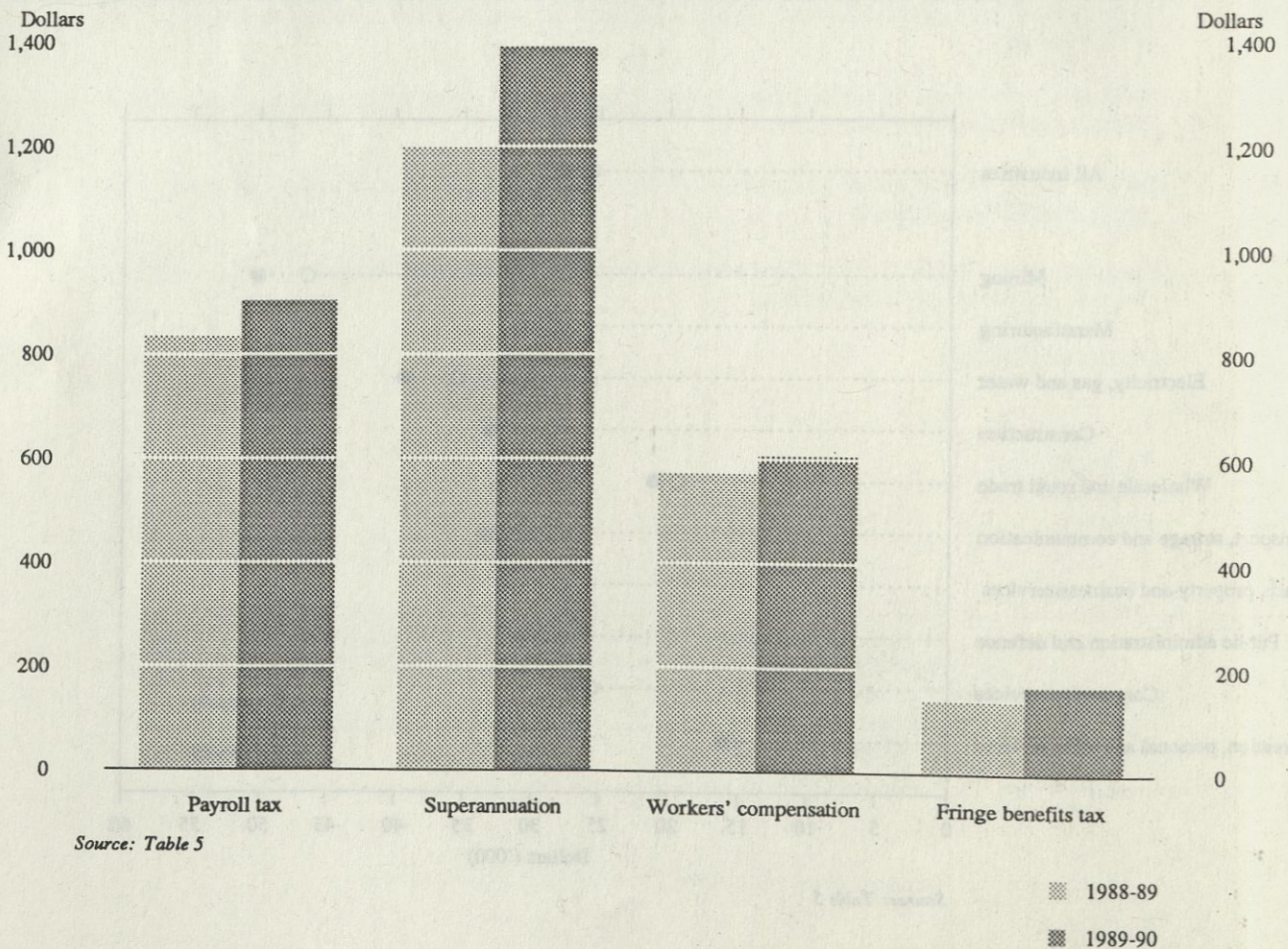
All components of 'major labour costs' per employee recorded increases compared to 1988-89 estimates, with earnings rising at a slower rate than 'other labour costs'. In terms of percentage change, the increase in fringe benefits tax was the most significant, rising by 19.9 per cent from \$141 in 1988-89, to \$169 per employee in 1989-90, with Victoria (up 28.7% to \$175) and the Australian

Capital Territory (up 25.6% to \$98) showing the greatest increases. The next highest increase occurred in superannuation which rose by 15.7 per cent from \$1,202 per employee in 1988-89 to \$1,391 in 1989-90. Of the components of 'other labour costs' superannuation recorded the largest increase in actual costs per employee, rising by \$189.

In the private sector, superannuation per employee showed the biggest increase of 26.4 per cent from \$697 to \$881. The industries which recorded the biggest increase in superannuation per employee were Construction (up 50.7% to \$1,530), with Finance, property and business (up 40.3% to \$1,298) and Recreation, personal and other services (up 35.7% to \$308) also showing substantial increases over 1988-89.

In the public sector fringe benefits tax increased by 26.5 per cent from \$83 in 1988-89 to \$105 in 1989-90, with the most notable increases occurring in the Australian Capital Territory (up 55.0% to \$93) and New South Wales (up 35.4% to \$111). The increase in costs of superannuation per employee in the public sector was 7.3 per cent from \$2,480 in 1988-89 to \$2,661 in 1989-90.

DIAGRAM 2: AVERAGE 'OTHER LABOUR COSTS' PER EMPLOYEE, 1988-89 AND 1989-90



'Other labour costs' as a percentage of total major labour costs

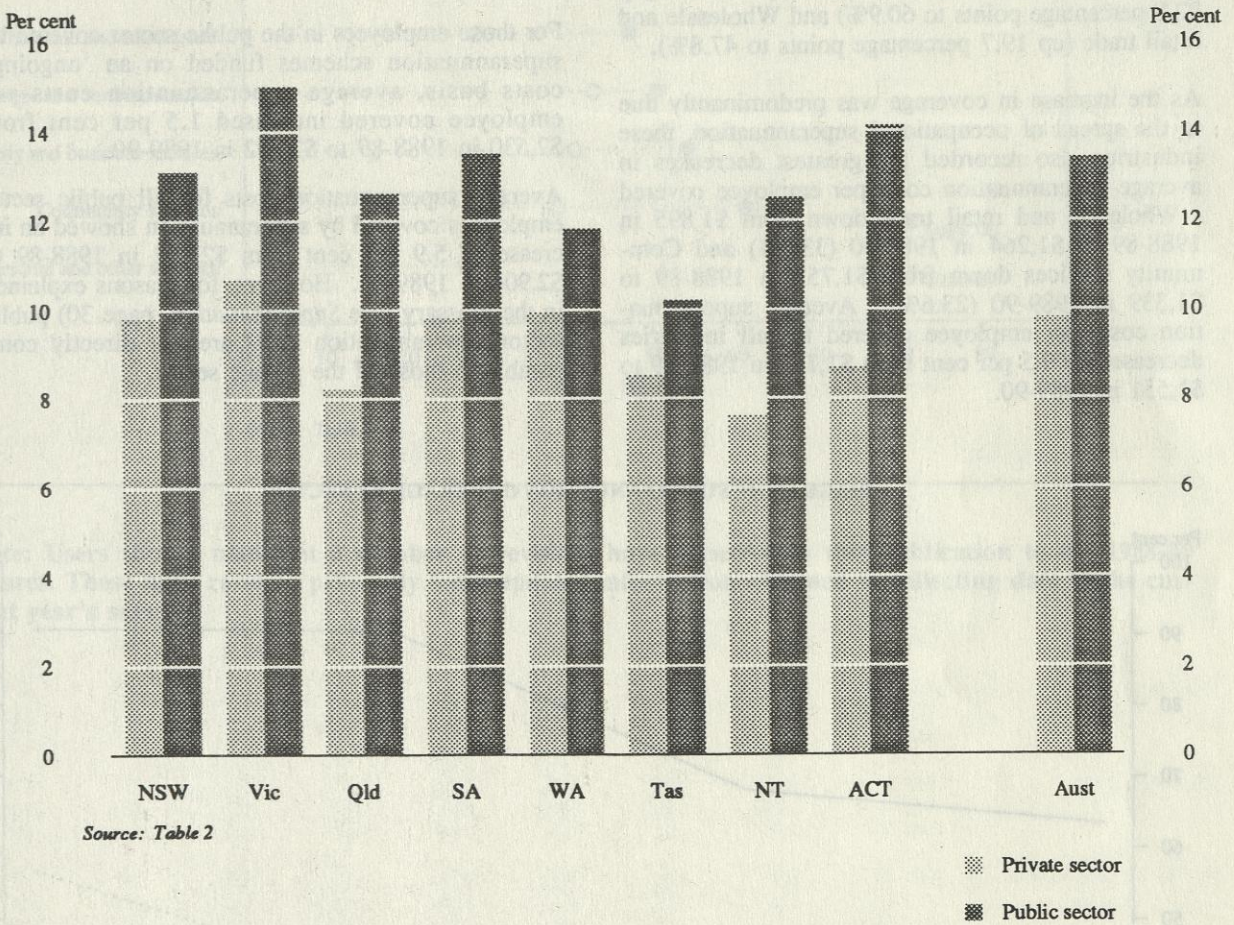
In 1989-90 'other labour costs' as a percentage of total major labour costs were 11.0 per cent at the Australia level, with average rates of 9.8 per cent in the private sector and 13.6 per cent in the public sector.

Of the private sector employers, those in Electricity, gas and water and Mining reported the highest levels (12.9% and 12.6% respectively), while employers in

Community services (6.7%) and Recreation, personal and other services (6.8%) reported the lowest levels of 'other labour costs' as a percentage of total major labour costs.

In the public sector, employers in Victoria reported the highest levels of 'other labour costs' as a percentage of total major labour costs (15.0%). Tasmanian and Western Australian employers reported the lowest such costs with levels of 10.2 per cent and 11.8 per cent respectively.

DIAGRAM 3: 'OTHER LABOUR COSTS' AS A PERCENTAGE OF TOTAL MAJOR LABOUR COSTS, BY STATE AND SECTOR
1989-90



Superannuation

In total, the percentage of employees reported by employers to be covered by superannuation has continued to rise in 1989-90 to 66.8 per cent as compared with 54.8 per cent in 1988-89 and 44.0 per cent in 1987-88. The private sector rate of coverage has reached 56.8 per cent, an increase from 40.7 per cent in the previous year. The public sector coverage has increased slightly to 91.6 per cent, compared with 90.4 per cent in 1988-89.

Private sector

The different industries of the private sector generally saw significant increases in the percentage of employees covered by superannuation, with the biggest increases occurring in Community services (up 22.8 percentage points to 60.9%) and Wholesale and retail trade (up 19.7 percentage points to 47.8%).

As the increase in coverage was predominantly due to the spread of occupational superannuation, these industries also recorded the greatest decreases in average superannuation costs per employee covered - Wholesale and retail trade down from \$1,895 in 1988-89 to \$1,264 in 1989-90 (33.3%) and Community services down from \$1,752 in 1988-89 to \$1,339 in 1989-90 (23.6%). Average superannuation costs per employee covered for all industries decreased by 9.5 per cent from \$1,713 in 1988-89 to \$1,551 in 1989-90.

The industries with the highest levels of coverage in the private sector were Electricity, gas and water (91.3%) and Mining (84.9%). The lowest level of coverage was recorded in Recreation, personal and other services at 26.8 per cent.

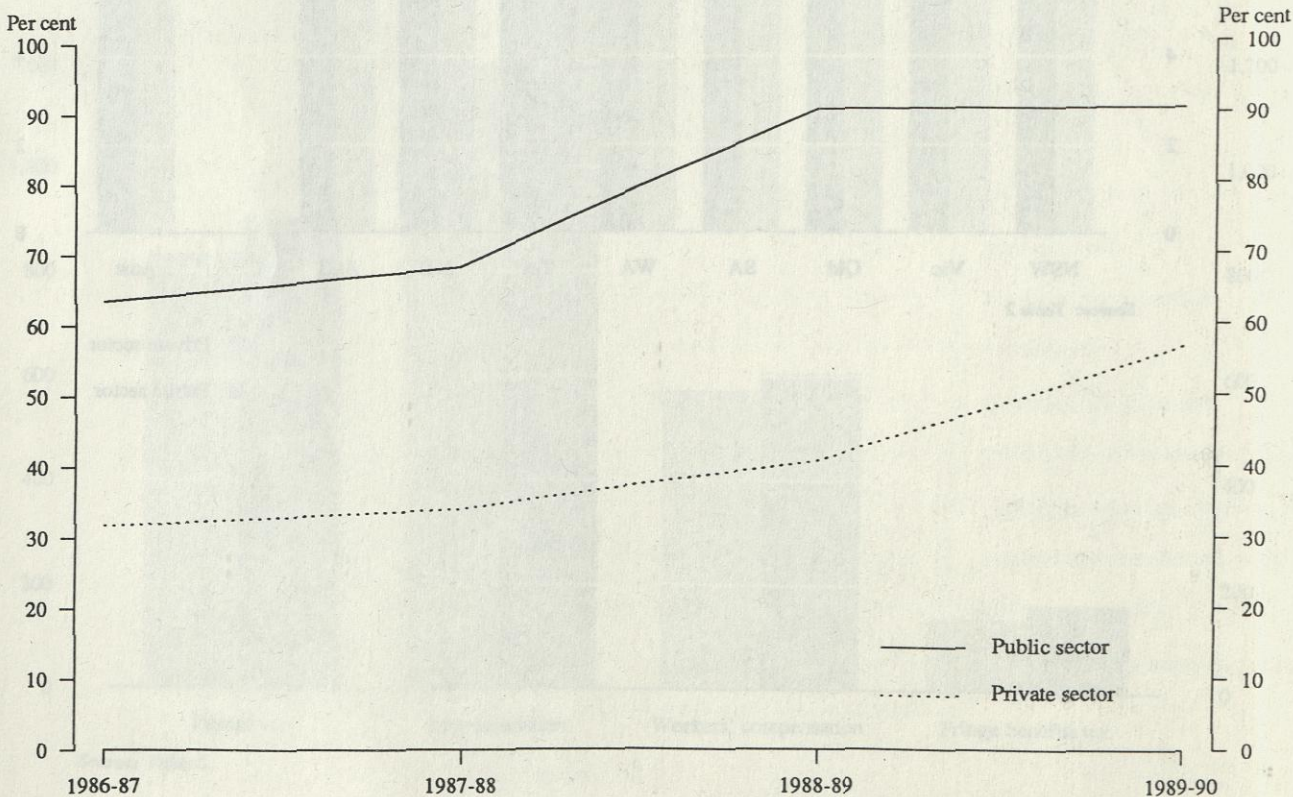
Public sector

Superannuation coverage in the public sector remained fairly static in most States with the most notable increases being in the Northern Territory (up 10.4 percentage points to 96.2%) and South Australia (up 4.8 percentage points to 96.3%). Tasmania has the highest percentage of employees covered by superannuation (97.1%), with other States all reporting more than 90 per cent except Western Australia (73.4%).

For those employees in the public sector covered by superannuation schemes funded on an 'ongoing' costs basis, average superannuation costs per employee covered increased 1.5 per cent from \$2,530 in 1988-89 to \$2,602 in 1989-90.

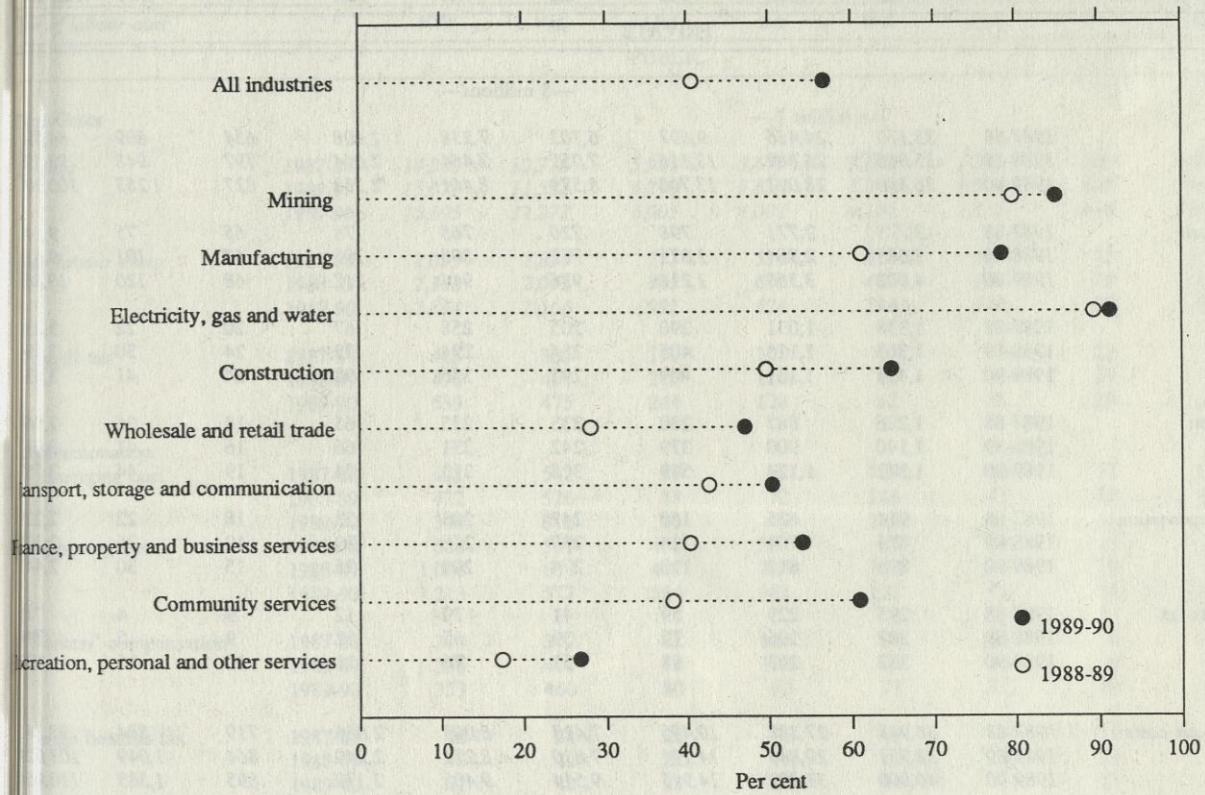
Average superannuation costs for all public sector employees covered by superannuation showed an increase of 5.9 per cent from \$2,742 in 1988-89 to \$2,904 in 1989-90. However, for reasons explained in the glossary (see *Superannuation*, page 30) public sector superannuation costs are not directly comparable to those of the private sector.

DIAGRAM 4: SUPERANNUATION COVERAGE BY SECTOR



Source: Table 8

**DIAGRAM 5: SUPERANNUATION COVERAGE BY INDUSTRY,
PRIVATE SECTOR, 1988-89 AND 1989-90**



Source: Table 8

Note: Users should note that a number of revisions have occurred in this publication to the 1988-89 figures. These have resulted primarily from updated information obtained in collecting data in the current year's survey.

TABLE 1. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, STATES AND TERRITORIES AND SECTOR

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|---------------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| PRIVATE | | | | | | | | | | |
| Total Costs | | | | | | | | | | |
| —\$ millions— | | | | | | | | | | |
| Earnings | 1987-88 | 33,170 | 24,416 | 9,697 | 6,703 | 7,238 | 1,908 | 654 | 809 | 84,591 |
| | 1988-89 | 35,066 | 26,889 | 13,116 | 7,057 | 7,464 | 2,054 | 797 | 948 | 93,391 |
| | 1989-90 | 36,898 | 28,022 | 13,700 | 8,579 | 8,461 | 2,353 | 827 | 1,263 | 100,101 |
| Other labour costs | 1987-88 | 3,773 | 2,771 | 798 | 720 | 765 | 178 | 65 | 75 | 9,145 |
| | 1988-89 | 3,685 | 2,954 | 1,075 | 752 | 808 | 195 | 67 | 101 | 9,631 |
| | 1989-90 | 4,002 | 3,360 | 1,216 | 936 | 944 | 217 | 68 | 120 | 10,861 |
| Payroll tax | 1987-88 | 1,338 | 1,031 | 290 | 205 | 258 | 67 | 20 | 22 | 3,230 |
| | 1988-89 | 1,363 | 1,155 | 405 | 234 | 294 | 79 | 24 | 30 | 3,581 |
| | 1989-90 | 1,435 | 1,181 | 409 | 293 | 355 | 98 | 24 | 41 | 3,831 |
| Superannuation | 1987-88 | 1,226 | 887 | 280 | 233 | 235 | 65 | 18 | 26 | 2,961 |
| | 1988-89 | 1,140 | 900 | 379 | 242 | 231 | 66 | 16 | 41 | 3,011 |
| | 1989-90 | 1,342 | 1,124 | 519 | 318 | 313 | 74 | 19 | 44 | 3,751 |
| Workers' compensation | 1987-88 | 914 | 625 | 169 | 242 | 203 | 33 | 18 | 22 | 2,227 |
| | 1988-89 | 875 | 704 | 214 | 237 | 218 | 39 | 19 | 26 | 2,332 |
| | 1989-90 | 893 | 812 | 190 | 274 | 200 | 35 | 15 | 30 | 2,447 |
| Fringe benefits tax | 1987-88 | 295 | 229 | 59 | 41 | 70 | 12 | 9 | 4 | 719 |
| | 1988-89 | 307 | 196 | 77 | 39 | 65 | 12 | 9 | 5 | 710 |
| | 1989-90 | 333 | 243 | 98 | 51 | 76 | 11 | 10 | *6 | 827 |
| Total major labour costs | 1987-88 | 36,943 | 27,188 | 10,495 | 7,423 | 8,003 | 2,086 | 719 | 884 | 93,741 |
| | 1988-89 | 38,751 | 29,844 | 14,191 | 7,810 | 8,271 | 2,249 | 864 | 1,049 | 103,021 |
| | 1989-90 | 40,900 | 31,382 | 14,915 | 9,514 | 9,405 | 2,570 | 895 | 1,383 | 110,961 |
| Average Cost Per Employee | | | | | | | | | | |
| —dollars— | | | | | | | | | | |
| Earnings | 1987-88 | 22,116 | 19,268 | 17,613 | 18,945 | 20,468 | 18,758 | 19,906 | 19,158 | 20,131 |
| | 1988-89 | 22,462 | 21,866 | 20,052 | 20,135 | 21,998 | 19,798 | 21,483 | 19,755 | 21,601 |
| | 1989-90 | 24,409 | 23,858 | 22,310 | 21,166 | 23,762 | 22,472 | 22,849 | 22,703 | 23,501 |
| Other labour costs | 1987-88 | 2,516 | 2,187 | 1,449 | 2,035 | 2,165 | 1,746 | 1,987 | 1,768 | 2,171 |
| | 1988-89 | 2,361 | 2,403 | 1,643 | 2,146 | 2,380 | 1,884 | 1,816 | 2,107 | 2,221 |
| | 1989-90 | 2,647 | 2,860 | 1,980 | 2,308 | 2,651 | 2,076 | 1,877 | 2,155 | 2,551 |
| Payroll tax | 1987-88 | 892 | 813 | 527 | 578 | 728 | 660 | 614 | 528 | 769 |
| | 1988-89 | 873 | 939 | 620 | 667 | 865 | 757 | 649 | 622 | 829 |
| | 1989-90 | 949 | 1,006 | 667 | 722 | 996 | 938 | 651 | 732 | 901 |
| Superannuation | 1987-88 | 817 | 700 | 509 | 657 | 665 | 639 | 550 | 609 | 707 |
| | 1988-89 | 730 | 732 | 579 | 691 | 681 | 635 | 420 | 848 | 697 |
| | 1989-90 | 888 | 957 | 845 | 785 | 880 | 704 | 534 | 782 | 881 |
| Workers' compensation | 1987-88 | 610 | 493 | 306 | 684 | 573 | 329 | 557 | 529 | 530 |
| | 1988-89 | 561 | 573 | 326 | 676 | 643 | 378 | 500 | 535 | 539 |
| | 1989-90 | 591 | 692 | 309 | 675 | 562 | 332 | 412 | 538 | 575 |
| Fringe benefits tax | 1987-88 | 197 | 181 | 107 | 116 | 199 | 118 | 266 | 102 | 171 |
| | 1988-89 | 197 | 159 | 118 | 112 | 191 | 114 | 247 | 103 | 164 |
| | 1989-90 | 220 | 207 | 160 | 125 | 213 | 103 | 280 | *104 | 194 |
| Total major labour costs | 1987-88 | 24,632 | 21,455 | 19,062 | 20,980 | 22,633 | 20,504 | 21,893 | 20,926 | 22,310 |
| | 1988-89 | 24,823 | 24,268 | 21,695 | 22,281 | 24,378 | 21,682 | 23,299 | 21,862 | 23,830 |
| | 1989-90 | 27,056 | 26,719 | 24,290 | 23,475 | 26,413 | 24,548 | 24,726 | 24,858 | 26,059 |

TABLE 1. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, STATES AND TERRITORIES AND SECTOR —continued

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|---------------------------|---------|---------------|--------|--------|--------|--------|--------|--------|--------|-----------|
| PUBLIC | | | | | | | | | | |
| Total Costs | | —\$ millions— | | | | | | | | |
| Earnings | 1987-88 | 14,386 | 10,778 | 5,981 | 3,679 | 3,692 | 1,251 | 560 | 1,939 | 42,266 |
| | 1988-89 | 15,071 | 11,523 | 6,290 | 3,850 | 3,888 | 1,268 | 600 | 1,974 | 44,465 |
| | 1989-90 | 15,895 | 12,273 | 6,905 | 4,001 | 4,104 | 1,286 | 646 | 2,182 | 47,293 |
| Other labour costs | 1987-88 | 2,021 | 1,899 | 771 | 514 | 418 | 117 | 72 | 226 | 6,037 |
| | 1988-89 | 2,388 | 2,052 | 889 | 612 | 447 | 134 | 79 | 333 | 6,934 |
| | 1989-90 | 2,514 | 2,166 | 992 | 624 | 548 | 146 | 95 | 358 | 7,442 |
| Payroll tax | 1987-88 | 415 | 365 | 179 | 100 | 61 | 18 | 22 | 10 | 1,170 |
| | 1988-89 | 498 | 457 | 215 | 120 | 81 | 24 | 27 | 18 | 1,440 |
| | 1989-90 | 539 | 475 | 244 | 128 | 92 | 28 | 29 | 21 | 1,555 |
| Superannuation | | | | | | | | | | |
| Emerging cost | 1987-88 | 421 | 542 | 59 | 42 | 179 | 40 | 17 | 119 | 1,418 |
| | 1988-89 | 422 | 526 | 88 | 72 | 146 | 47 | 23 | 166 | 1,489 |
| | 1989-90 | 348 | 612 | 83 | 49 | 239 | 51 | 31 | 149 | 1,562 |
| Ongoing cost | 1987-88 | 828 | 599 | 450 | 235 | 87 | 38 | 15 | 54 | 2,307 |
| | 1988-89 | 1,066 | 634 | 487 | 296 | 114 | 41 | 10 | 93 | 2,742 |
| | 1989-90 | 1,213 | 577 | 554 | 341 | 127 | 43 | 14 | 111 | 2,981 |
| Workers' compensation | 1987-88 | 310 | 372 | 62 | 126 | 80 | 19 | 6 | 39 | 1,013 |
| | 1988-89 | 356 | 403 | 76 | 112 | 93 | 20 | 9 | 52 | 1,121 |
| | 1989-90 | 353 | 460 | 80 | 92 | 77 | 21 | 10 | 69 | 1,163 |
| Fringe benefits tax | 1987-88 | 46 | 21 | 20 | 11 | 11 | 3 | 11 | 4 | 129 |
| | 1988-89 | 46 | 32 | 22 | 11 | 13 | 3 | 11 | 4 | 142 |
| | 1989-90 | 61 | 42 | 31 | 14 | 14 | 3 | 11 | 6 | 182 |
| Total major labour costs | 1987-88 | 16,407 | 12,676 | 6,752 | 4,193 | 4,110 | 1,368 | 632 | 2,165 | 48,302 |
| | 1988-89 | 17,460 | 13,576 | 7,179 | 4,461 | 4,335 | 1,402 | 679 | 2,307 | 51,399 |
| | 1989-90 | 18,408 | 14,438 | 7,897 | 4,625 | 4,652 | 1,433 | 742 | 2,540 | 54,735 |
| Average Cost Per Employee | | —dollars— | | | | | | | | |
| Earnings | 1987-88 | 25,089 | 24,595 | 23,366 | 24,066 | 23,499 | 23,212 | 27,309 | 27,885 | 24,552 |
| | 1988-89 | 26,853 | 25,581 | 24,979 | 25,712 | 25,056 | 24,581 | 29,631 | 29,969 | 26,061 |
| | 1989-90 | 28,882 | 27,314 | 26,134 | 27,063 | 26,510 | 26,036 | 29,672 | 31,427 | 27,703 |
| Other labour costs | 1987-88 | 3,525 | 4,333 | 3,010 | 3,362 | 2,661 | 2,164 | 3,500 | 3,247 | 3,507 |
| | 1988-89 | 4,255 | 4,556 | 3,529 | 4,084 | 2,879 | 2,607 | 3,921 | 5,056 | 4,064 |
| | 1989-90 | 4,567 | 4,820 | 3,753 | 4,218 | 3,540 | 2,963 | 4,384 | 5,150 | 4,359 |
| Payroll tax | 1987-88 | 724 | 833 | 701 | 654 | 387 | 327 | 1,090 | 139 | 680 |
| | 1988-89 | 887 | 1,014 | 854 | 803 | 519 | 460 | 1,344 | 278 | 844 |
| | 1989-90 | 979 | 1,057 | 922 | 865 | 591 | 563 | 1,345 | 306 | 911 |
| Superannuation | 1987-88 | 2,179 | 2,603 | 1,988 | 1,810 | 1,695 | 1,438 | 1,561 | 2,483 | 2,163 |
| | 1988-89 | 2,651 | 2,575 | 2,284 | 2,460 | 1,677 | 1,694 | 1,624 | 3,933 | 2,480 |
| | 1989-90 | 2,837 | 2,646 | 2,412 | 2,632 | 2,363 | 1,904 | 2,086 | 3,751 | 2,661 |
| Workers' compensation | 1987-88 | 540 | 849 | 241 | 826 | 509 | 344 | 290 | 561 | 589 |
| | 1988-89 | 635 | 895 | 302 | 746 | 602 | 391 | 432 | 786 | 657 |
| | 1989-90 | 641 | 1,024 | 302 | 624 | 498 | 434 | 451 | 999 | 681 |
| Fringe benefits tax | 1987-88 | 81 | 48 | 80 | 72 | 71 | 56 | 558 | 63 | 75 |
| | 1988-89 | 82 | 72 | 89 | 75 | 81 | 62 | 521 | 60 | 83 |
| | 1989-90 | 111 | 93 | 116 | 96 | 88 | 62 | 502 | 93 | 107 |
| Total major labour costs | 1987-88 | 28,614 | 28,928 | 26,376 | 27,428 | 26,160 | 25,376 | 30,809 | 31,132 | 28,058 |
| | 1988-89 | 31,108 | 30,137 | 28,508 | 29,796 | 27,934 | 27,187 | 33,552 | 35,025 | 30,126 |
| | 1989-90 | 33,450 | 32,134 | 29,887 | 31,281 | 30,050 | 28,999 | 34,056 | 36,577 | 32,062 |

TABLE 1. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, STATES AND TERRITORIES AND SECTOR —continued

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|---------------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| PRIVATE AND PUBLIC | | | | | | | | | | |
| —\$ millions— | | | | | | | | | | |
| Total Costs | | | | | | | | | | |
| Earnings | 1987-88 | 47,556 | 35,194 | 15,679 | 10,382 | 10,930 | 3,159 | 1,214 | 2,748 | 126,861 |
| | 1988-89 | 50,137 | 38,412 | 19,406 | 10,907 | 11,352 | 3,322 | 1,397 | 2,922 | 137,855 |
| | 1989-90 | 52,793 | 40,295 | 20,605 | 12,580 | 12,565 | 3,639 | 1,473 | 3,445 | 147,395 |
| Other labour costs | 1987-88 | 5,795 | 4,670 | 1,568 | 1,234 | 1,184 | 294 | 137 | 300 | 15,182 |
| | 1988-89 | 6,074 | 5,007 | 1,964 | 1,364 | 1,254 | 330 | 147 | 434 | 16,573 |
| | 1989-90 | 6,515 | 5,525 | 2,207 | 1,559 | 1,492 | 364 | 163 | 478 | 18,304 |
| Payroll tax | 1987-88 | 1,753 | 1,395 | 469 | 305 | 318 | 85 | 43 | 32 | 4,401 |
| | 1988-89 | 1,861 | 1,612 | 620 | 354 | 374 | 102 | 51 | 48 | 5,023 |
| | 1989-90 | 1,973 | 1,656 | 653 | 421 | 446 | 126 | 53 | 62 | 5,390 |
| Superannuation | | | | | | | | | | |
| | Emerging cost | | | | | | | | | |
| | 1987-88 | 421 | 542 | 59 | 41 | 179 | 40 | 17 | 119 | 1,418 |
| | 1988-89 | 422 | 526 | 88 | 72 | 146 | 47 | 23 | 166 | 1,489 |
| | 1989-90 | 348 | 612 | 83 | 49 | 239 | 51 | 31 | 149 | 1,562 |
| Ongoing cost | 1987-88 | 2,054 | 1,486 | 730 | 468 | 322 | 103 | 33 | 80 | 5,276 |
| | 1988-89 | 2,206 | 1,534 | 866 | 538 | 345 | 107 | 26 | 134 | 5,756 |
| | 1989-90 | 2,555 | 1,701 | 1,073 | 659 | 440 | 117 | 33 | 155 | 6,733 |
| Workers' compensation | 1987-88 | 1,224 | 997 | 230 | 368 | 283 | 52 | 24 | 61 | 3,240 |
| | 1988-89 | 1,232 | 1,107 | 290 | 349 | 312 | 59 | 27 | 77 | 3,453 |
| | 1989-90 | 1,245 | 1,272 | 270 | 366 | 277 | 56 | 25 | 99 | 3,610 |
| Fringe benefits tax | 1987-88 | 341 | 250 | 79 | 52 | 81 | 15 | 20 | 9 | 848 |
| | 1988-89 | 353 | 228 | 99 | 50 | 77 | 15 | 20 | 9 | 852 |
| | 1989-90 | 394 | 284 | 129 | 65 | 90 | 14 | 21 | 12 | 1,009 |
| Total major labour costs | 1987-88 | 53,350 | 39,864 | 17,247 | 11,616 | 12,113 | 3,454 | 1,351 | 3,049 | 142,043 |
| | 1988-89 | 56,211 | 43,419 | 21,370 | 12,271 | 12,606 | 3,651 | 1,544 | 3,356 | 154,428 |
| | 1989-90 | 59,308 | 45,820 | 22,812 | 14,140 | 14,057 | 4,003 | 1,636 | 3,923 | 165,699 |
| Average Cost Per Employee | | | | | | | | | | |
| —dollars— | | | | | | | | | | |
| Earnings | 1987-88 | 22,938 | 20,637 | 19,439 | 20,490 | 21,400 | 20,300 | 22,751 | 24,587 | 21,417 |
| | 1988-89 | 23,623 | 22,862 | 21,421 | 21,804 | 22,958 | 21,386 | 24,360 | 25,665 | 22,863 |
| | 1989-90 | 25,603 | 24,814 | 23,461 | 22,743 | 24,595 | 23,614 | 25,413 | 27,546 | 24,709 |
| Other labour costs | 1987-88 | 2,795 | 2,738 | 1,945 | 2,435 | 2,318 | 1,891 | 2,568 | 2,688 | 2,563 |
| | 1988-89 | 2,862 | 2,980 | 2,167 | 2,726 | 2,537 | 2,124 | 2,559 | 3,814 | 2,749 |
| | 1989-90 | 3,160 | 3,403 | 2,513 | 2,819 | 2,921 | 2,360 | 2,819 | 3,818 | 3,068 |
| Payroll tax | 1987-88 | 846 | 818 | 582 | 601 | 624 | 545 | 797 | 286 | 743 |
| | 1988-89 | 877 | 959 | 685 | 708 | 757 | 659 | 894 | 423 | 833 |
| | 1989-90 | 957 | 1,020 | 743 | 760 | 873 | 818 | 912 | 496 | 904 |
| Superannuation | 1987-88 | 1,194 | 1,189 | 979 | 1,005 | 981 | 916 | 938 | 1,775 | 1,130 |
| | 1988-89 | 1,238 | 1,226 | 1,053 | 1,221 | 994 | 986 | 845 | 2,633 | 1,202 |
| | 1989-90 | 1,408 | 1,425 | 1,316 | 1,279 | 1,329 | 1,088 | 1,117 | 2,430 | 1,391 |
| Workers' compensation | 1987-88 | 590 | 585 | 286 | 727 | 553 | 334 | 454 | 549 | 547 |
| | 1988-89 | 580 | 659 | 320 | 697 | 630 | 382 | 476 | 680 | 573 |
| | 1989-90 | 604 | 783 | 307 | 662 | 543 | 365 | 427 | 794 | 605 |
| Fringe benefits tax | 1987-88 | 165 | 147 | 98 | 102 | 159 | 96 | 378 | 78 | 143 |
| | 1988-89 | 166 | 136 | 110 | 101 | 156 | 96 | 344 | 78 | 141 |
| | 1989-90 | 191 | 175 | 147 | 118 | 175 | 90 | 363 | 98 | 169 |
| Total major labour costs | 1987-88 | 25,734 | 23,375 | 21,383 | 22,925 | 23,718 | 22,191 | 25,319 | 27,275 | 23,980 |
| | 1988-89 | 26,485 | 25,842 | 23,589 | 24,531 | 25,494 | 23,510 | 26,919 | 29,478 | 25,611 |
| | 1989-90 | 28,763 | 28,217 | 25,974 | 25,561 | 27,515 | 25,975 | 28,231 | 31,364 | 27,777 |

TABLE 2. COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS: TYPE OF LABOUR COST,
STATES AND TERRITORIES AND SECTOR, 1989-90
(per cent)

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|
| PRIVATE | | | | | | | | | |
| Earnings | 90.2 | 89.3 | 91.8 | 90.2 | 90.0 | 91.5 | 92.4 | 91.3 | 90.2 |
| Other labour costs | 9.8 | 10.7 | 8.2 | 9.8 | 10.0 | 8.5 | 7.6 | 8.7 | 9.8 |
| Payroll tax | 3.5 | 3.8 | 2.7 | 3.1 | 3.8 | 3.8 | 2.6 | 2.9 | 3.5 |
| Superannuation | 3.3 | 3.6 | 3.5 | 3.3 | 3.3 | 2.9 | 2.2 | 3.1 | 3.4 |
| Workers' compensation | 2.2 | 2.6 | 1.3 | 2.9 | 2.1 | 1.4 | 1.7 | 2.2 | 2.2 |
| Fringe benefits tax | 0.8 | 0.8 | 0.7 | 0.5 | 0.8 | 0.4 | 1.1 | 0.4 | 0.7 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| PUBLIC | | | | | | | | | |
| Earnings | 86.3 | 85.0 | 87.4 | 86.5 | 88.2 | 89.8 | 87.1 | 85.9 | 86.4 |
| Other labour costs | 13.7 | 15.0 | 12.6 | 13.5 | 11.8 | 10.2 | 12.9 | 14.1 | 13.6 |
| Payroll tax | 2.9 | 3.3 | 3.1 | 2.8 | 2.0 | 1.9 | 3.9 | 0.8 | 2.8 |
| Superannuation | 8.5 | 8.2 | 8.1 | 8.4 | 7.9 | 6.6 | 6.1 | 10.3 | 8.3 |
| Workers' compensation | 1.9 | 3.2 | 1.0 | 2.0 | 1.7 | 1.5 | 1.3 | 2.7 | 2.1 |
| Fringe benefits tax | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 | 1.5 | 0.3 | 0.3 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| PRIVATE AND PUBLIC | | | | | | | | | |
| Earnings | 89.0 | 87.9 | 90.3 | 89.0 | 89.4 | 90.9 | 90.0 | 87.8 | 89.0 |
| Other labour costs | 11.0 | 12.1 | 9.7 | 11.0 | 10.6 | 9.1 | 10.0 | 12.2 | 11.0 |
| Payroll tax | 3.3 | 3.6 | 2.9 | 3.0 | 3.2 | 3.1 | 3.2 | 1.6 | 3.3 |
| Superannuation | 4.9 | 5.0 | 5.1 | 5.0 | 4.8 | 4.2 | 4.0 | 7.7 | 5.0 |
| Workers' compensation | 2.1 | 2.8 | 1.2 | 2.6 | 2.0 | 1.4 | 1.5 | 2.5 | 2.2 |
| Fringe benefits tax | 0.7 | 0.6 | 0.6 | 0.5 | 0.6 | 0.3 | 1.3 | 0.3 | 0.6 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

TABLE 3. RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS: TYPE OF LABOUR COST,
STATES AND TERRITORIES AND SECTOR, 1989-90
(per cent)

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|-----------------------|------|------|------|------|------|------|------|------|-----------|
| PRIVATE | | | | | | | | | |
| Payroll tax | 3.9 | 4.2 | 3.0 | 3.4 | 4.2 | 4.2 | 2.8 | 3.2 | 3.8 |
| Superannuation | 3.6 | 4.0 | 3.8 | 3.7 | 3.7 | 3.1 | 2.3 | 3.4 | 3.7 |
| Workers' compensation | 2.4 | 2.9 | 1.4 | 3.2 | 2.4 | 1.5 | 1.8 | 2.4 | 2.4 |
| Fringe benefits tax | 0.9 | 0.9 | 0.7 | 0.6 | 0.9 | 0.5 | 1.2 | 0.5 | 0.8 |
| Other labour costs | 10.8 | 12.0 | 8.9 | 10.9 | 11.2 | 9.2 | 8.2 | 9.5 | 10.9 |
| PUBLIC | | | | | | | | | |
| Payroll tax | 3.4 | 3.9 | 3.5 | 3.2 | 2.2 | 2.2 | 4.5 | 1.0 | 3.3 |
| Superannuation | 9.8 | 9.7 | 9.2 | 9.7 | 8.9 | 7.3 | 7.0 | 11.9 | 9.6 |
| Workers' compensation | 2.2 | 3.7 | 1.2 | 2.3 | 1.9 | 1.7 | 1.5 | 3.2 | 2.5 |
| Fringe benefits tax | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 | 1.7 | 0.3 | 0.4 |
| Other labour costs | 15.8 | 17.6 | 14.4 | 15.6 | 13.4 | 11.4 | 14.8 | 16.4 | 15.7 |
| PRIVATE AND PUBLIC | | | | | | | | | |
| Payroll tax | 3.7 | 4.1 | 3.2 | 3.3 | 3.6 | 3.5 | 3.6 | 1.8 | 3.7 |
| Superannuation | 5.5 | 5.7 | 5.6 | 5.6 | 5.4 | 4.6 | 4.4 | 8.8 | 5.6 |
| Workers' compensation | 2.4 | 3.2 | 1.3 | 2.9 | 2.2 | 1.5 | 1.7 | 2.9 | 2.4 |
| Fringe benefits tax | 0.7 | 0.7 | 0.6 | 0.5 | 0.7 | 0.4 | 1.4 | 0.3 | 0.7 |
| Other labour costs | 12.3 | 13.7 | 10.7 | 12.4 | 11.9 | 10.0 | 11.1 | 13.9 | 12.4 |

TABLE 4. SUPERANNUATION: COST PER EMPLOYEE COVERED AND PERCENTAGE COVERED, STATES AND TERRITORIES AND SECTOR

| | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|----------------------------|------------|-------|-------|-------|-------|-------|-------|-------|-----------|
| PRIVATE | | | | | | | | | |
| Cost per employee covered | —dollars— | | | | | | | | |
| 1987-88 | 2,162 | 2,019 | 1,980 | 1,793 | 2,377 | 1,672 | 2,586 | 2,063 | 2,070 |
| 1988-89 | 1,727 | 1,650 | 1,760 | 1,724 | 1,774 | 1,511 | 2,189 | 2,275 | 1,713 |
| 1989-90 | 1,630 | 1,517 | 1,574 | 1,304 | 1,626 | 1,269 | 1,831 | 2,173 | 1,551 |
| Employees covered | —per cent— | | | | | | | | |
| 1987-88 | 37.8 | 34.5 | 25.7 | 36.7 | 28.0 | 38.2 | 21.3 | 29.5 | 34.1 |
| 1988-89 | 42.3 | 44.3 | 32.9 | 40.1 | 38.4 | 42.0 | 19.2 | 37.3 | 40.7 |
| 1989-90 | 54.5 | 63.1 | 53.7 | 60.2 | 54.1 | 55.5 | 29.2 | 36.0 | 56.8 |
| PUBLIC | | | | | | | | | |
| Cost per employee covered— | —dollars— | | | | | | | | |
| Total cost | | | | | | | | | |
| 1987-88 | 2,905 | 3,842 | 3,147 | 4,052 | 3,136 | 1,518 | 1,820 | 2,881 | 3,182 |
| 1988-89 | 2,831 | 2,811 | 2,519 | 2,688 | 2,355 | 1,743 | 1,893 | 4,208 | 2,742 |
| 1989-90 | 3,027 | 2,892 | 2,569 | 2,735 | 3,219 | 1,961 | 2,168 | 4,031 | 2,904 |
| Ongoing cost(a) | | | | | | | | | |
| 1987-88 | 2,422 | 3,408 | 3,072 | 4,120 | 2,571 | 3,090 | 3,691 | 4,071 | 2,939 |
| 1988-89 | 2,457 | 2,588 | 2,331 | 2,536 | 2,640 | 3,419 | 2,507 | 4,727 | 2,530 |
| 1989-90 | 2,628 | 2,417 | 2,406 | 2,666 | 2,642 | 3,295 | 3,427 | 5,105 | 2,602 |
| Employees covered | —per cent— | | | | | | | | |
| 1987-88 | 75.0 | 67.8 | 63.2 | 44.7 | 54.0 | 94.8 | 85.8 | 86.2 | 68.0 |
| 1988-89 | 93.7 | 91.6 | 90.6 | 91.5 | 71.2 | 97.2 | 85.8 | 93.5 | 90.4 |
| 1989-90 | 93.7 | 91.5 | 93.9 | 96.3 | 73.4 | 97.1 | 96.2 | 93.1 | 91.6 |
| PRIVATE AND PUBLIC | | | | | | | | | |
| Cost per employee covered— | —dollars— | | | | | | | | |
| Total cost | | | | | | | | | |
| 1987-88 | 2,483 | 2,756 | 2,602 | 2,573 | 2,728 | 1,584 | 2,037 | 2,740 | 2,570 |
| 1988-89 | 2,217 | 2,150 | 2,151 | 2,200 | 2,041 | 1,635 | 1,979 | 3,773 | 2,194 |
| 1989-90 | 2,168 | 2,008 | 2,001 | 1,831 | 2,218 | 1,582 | 2,055 | 3,592 | 2,082 |
| Ongoing cost(a) | | | | | | | | | |
| 1987-88 | 2,260 | 2,422 | 2,535 | 2,503 | 2,426 | 2,015 | 2,988 | 3,102 | 2,375 |
| 1988-89 | 2,017 | 1,941 | 2,042 | 2,092 | 1,990 | 1,920 | 2,304 | 3,562 | 2,024 |
| 1989-90 | 1,988 | 1,737 | 1,916 | 1,772 | 1,830 | 1,639 | 2,283 | 3,700 | 1,889 |
| Employees covered | —per cent— | | | | | | | | |
| 1987-88 | 48.1 | 43.1 | 37.6 | 39.1 | 36.0 | 57.8 | 46.1 | 64.8 | 44.0 |
| 1988-89 | 55.9 | 57.0 | 49.0 | 55.5 | 48.7 | 60.3 | 42.7 | 69.8 | 54.8 |
| 1989-90 | 64.9 | 70.9 | 65.8 | 69.8 | 59.9 | 68.8 | 54.4 | 67.7 | 66.8 |

(a) For definition see *Superannuation* in the Glossary

TABLE 5. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, INDUSTRY (a) AND SECTOR

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Community services | Recreation, personal and other services | Total |
|---------------------------|---------|--------|---------------|----------------------------------|--------------|----------------------------------|---|---|-----------------------|--|---------|
| PRIVATE | | | | | | | | | | | |
| Total Costs | | | | | | | | | | | |
| —\$ millions— | | | | | | | | | | | |
| Earnings | 1987-88 | 2,790 | 23,247 | 164 | 5,193 | 19,082 | 3,669 | 15,556 | 8,974 | 5,919 | 84,596 |
| | 1988-89 | 3,058 | 26,273 | 154 | 6,427 | 21,383 | 3,884 | 16,591 | 9,516 | 6,106 | 93,391 |
| | 1989-90 | 3,044 | 27,262 | 74 | 7,619 | 23,582 | 4,257 | 19,122 | 8,865 | 6,278 | 100,103 |
| Other labour costs | 1987-88 | 399 | 2,849 | 26 | 675 | 1,814 | 404 | 1,939 | 591 | 449 | 9,146 |
| | 1988-89 | 433 | 3,134 | 24 | 753 | 2,043 | 406 | 1,801 | 636 | 409 | 9,638 |
| | 1989-90 | 437 | 3,433 | 11 | 956 | 2,269 | 452 | 2,213 | 632 | 459 | 10,862 |
| Payroll tax | 1987-88 | 139 | 1,115 | 9 | 150 | 649 | 145 | 704 | 124 | 195 | 3,230 |
| | 1988-89 | 156 | 1,271 | 9 | 200 | 773 | 160 | 720 | 124 | 170 | 3,583 |
| | 1989-90 | 164 | 1,303 | 4 | 251 | 876 | 157 | 800 | 98 | 182 | 3,835 |
| Superannuation | 1987-88 | 114 | 732 | 12 | 226 | 563 | 112 | 830 | 283 | *98 | 2,969 |
| | 1988-89 | 133 | 813 | 11 | 263 | 645 | 110 | 612 | 328 | 99 | 3,014 |
| | 1989-90 | 132 | 995 | 5 | 389 | 745 | 139 | 848 | 365 | 135 | 3,753 |
| Workers' compensation | 1987-88 | 99 | 876 | 4 | 260 | 428 | 125 | 143 | 160 | 132 | 2,227 |
| | 1988-89 | 103 | 902 | 3 | 259 | 463 | 114 | 160 | 160 | 116 | 2,332 |
| | 1989-90 | 96 | 979 | 1 | 268 | 481 | 132 | 219 | 150 | 121 | 2,447 |
| Fringe benefits tax | 1987-88 | 48 | 127 | *1 | *38 | 173 | 22 | 262 | 25 | 24 | 719 |
| | 1988-89 | 41 | 148 | 1 | 32 | 161 | 22 | 259 | 24 | 23 | 710 |
| | 1989-90 | 45 | 156 | 1 | 49 | 167 | 23 | 346 | 20 | 22 | 827 |
| Total major labour costs | 1987-88 | 3,189 | 26,097 | 190 | 5,868 | 20,896 | 4,073 | 17,494 | 9,565 | 6,368 | 93,741 |
| | 1988-89 | 3,491 | 29,406 | 178 | 7,180 | 23,425 | 4,290 | 18,391 | 10,152 | 6,514 | 103,029 |
| | 1989-90 | 3,481 | 30,695 | 85 | 8,575 | 25,851 | 4,709 | 21,335 | 9,497 | 6,737 | 110,964 |
| Average Cost Per Employee | | | | | | | | | | | |
| —dollars— | | | | | | | | | | | |
| Earnings | 1987-88 | 37,874 | 23,386 | 27,924 | 23,211 | 16,734 | 24,563 | 24,988 | 18,767 | 11,514 | 20,133 |
| | 1988-89 | 40,722 | 25,385 | 28,527 | 24,806 | 17,656 | 26,236 | 25,066 | 19,405 | 13,953 | 21,600 |
| | 1989-90 | 43,828 | 27,316 | 32,534 | 29,963 | 19,154 | 25,867 | 29,261 | 19,826 | 14,343 | 23,509 |
| Other labour costs | 1987-88 | 5,419 | 2,866 | 4,329 | 3,017 | 1,590 | 2,704 | 3,114 | 1,236 | 874 | 2,177 |
| | 1988-89 | 5,765 | 3,028 | 4,514 | 2,907 | 1,686 | 2,743 | 2,721 | 1,297 | 934 | 2,229 |
| | 1989-90 | 6,296 | 3,440 | 4,817 | 3,761 | 1,843 | 2,743 | 3,386 | 1,413 | 1,050 | 2,551 |
| Payroll tax | 1987-88 | 1,884 | 1,121 | 1,577 | 672 | 569 | 972 | 1,131 | 259 | 380 | 769 |
| | 1988-89 | 2,077 | 1,228 | 1,599 | 770 | 638 | 1,084 | 1,087 | 254 | 389 | 829 |
| | 1989-90 | 2,360 | 1,306 | 1,774 | 985 | 712 | 952 | 1,224 | 219 | 417 | 901 |
| Superannuation | 1987-88 | 1,546 | 736 | 1,964 | 1,012 | 494 | 748 | 1,334 | 592 | *190 | 707 |
| | 1988-89 | 1,775 | 785 | 2,086 | 1,015 | 533 | 740 | 925 | 668 | 227 | 697 |
| | 1989-90 | 1,902 | 997 | 2,201 | 1,530 | 605 | 847 | 1,298 | 815 | 308 | 881 |
| Workers' compensation | 1987-88 | 1,343 | 882 | 599 | 1,161 | 376 | 839 | 229 | 334 | 258 | 530 |
| | 1988-89 | 1,365 | 872 | 595 | 1,000 | 382 | 773 | 318 | 326 | 266 | 539 |
| | 1989-90 | 1,385 | 981 | 580 | 1,055 | 391 | 804 | 335 | 335 | 275 | 575 |
| Fringe benefits tax | 1987-88 | 646 | 128 | 189 | *172 | 152 | 145 | 421 | 52 | *46 | 171 |
| | 1988-89 | 548 | 143 | 234 | 122 | 133 | 146 | 391 | 48 | 52 | 164 |
| | 1989-90 | 649 | 156 | 261 | 191 | 136 | 140 | 529 | 44 | 50 | 194 |
| Total major labour costs | 1987-88 | 43,292 | 26,252 | 32,253 | 26,228 | 18,325 | 27,267 | 28,103 | 20,003 | 12,387 | 22,310 |
| | 1988-89 | 46,487 | 28,413 | 33,041 | 27,713 | 19,342 | 28,979 | 27,787 | 20,702 | 14,887 | 23,830 |
| | 1989-90 | 50,123 | 30,756 | 37,350 | 33,724 | 20,997 | 28,608 | 32,647 | 21,239 | 15,392 | 26,059 |

(a) Finer level industry statistics are available on request.

TABLE 5. MAJOR LABOUR COSTS: TYPE OF LABOUR COST AND INDUSTRY(a) AND SECTOR —continued

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport and storage | Communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|--|---------|--------|---------------|----------------------------|--------------|----------------------------|-----------------------|---------------|---|-----------------------------------|--------------------|---|--------|
| PUBLIC | | | | | | | | | | | | | |
| —\$ million— | | | | | | | | | | | | | |
| Total Costs | | | | | | | | | | | | | |
| Earnings | 1987-88 | 255 | 1,106 | 3,329 | 1,242 | 155 | 3,949 | 3,111 | 2,362 | 7,323 | 18,873 | 555 | 42,266 |
| | 1988-89 | 261 | 1,009 | 3,346 | 1,179 | 125 | 4,064 | 3,411 | 2,500 | 7,871 | 20,144 | 555 | 44,465 |
| | 1989-90 | 272 | 771 | 3,523 | 1,423 | 122 | 4,137 | 3,662 | 2,653 | 8,289 | 21,800 | 642 | 47,293 |
| Other labour costs | 1987-88 | 55 | 255 | 555 | 222 | 22 | 730 | 490 | 459 | 960 | 2,227 | 63 | 6,037 |
| | 1988-89 | 58 | 182 | 599 | 227 | 17 | 764 | 738 | 519 | 1,171 | 2,592 | 70 | 6,934 |
| | 1989-90 | 58 | 163 | 622 | 254 | 17 | 822 | 805 | 552 | 1,276 | 2,806 | 67 | 7,442 |
| Payroll tax | 1987-88 | 14 | 42 | 184 | 51 | 7 | 193 | 122 | 122 | 96 | 450 | 11 | 1,170 |
| | 1988-89 | 15 | 41 | 186 | 54 | 6 | 204 | 194 | 132 | 111 | 487 | 10 | 1,440 |
| | 1989-90 | 16 | 38 | 190 | 65 | 5 | 220 | 213 | 150 | 104 | 540 | 14 | 1,555 |
| Superannuation— Emerging cost | 1987-88 | — | 112 | 23 | 72 | 1 | 284 | 3 | 20 | 363 | 537 | 4 | 1,418 |
| | 1988-89 | 1 | 31 | 35 | 64 | — | 255 | 29 | 18 | 460 | 593 | 3 | 1,489 |
| | 1989-90 | *— | 37 | 27 | 80 | *— | 177 | 71 | 37 | 470 | 659 | 4 | 1,562 |
| On-going cost | 1987-88 | 21 | 52 | 239 | 48 | 10 | 132 | 397 | 228 | 277 | 870 | 35 | 2,307 |
| | 1988-89 | 22 | 74 | 260 | 59 | 8 | 169 | 422 | 260 | 358 | 1,070 | 41 | 2,742 |
| | 1989-90 | 23 | 54 | 295 | 68 | 8 | 274 | 428 | 244 | 439 | 1,111 | 37 | 2,981 |
| Workers' compensation | 1987-88 | 19 | 46 | 99 | 48 | 3 | 116 | 80 | 34 | 202 | 354 | 12 | 1,013 |
| | 1988-89 | 19 | 34 | 106 | 44 | 2 | 125 | 83 | 54 | 217 | 422 | 14 | 1,121 |
| | 1989-90 | 18 | 30 | 97 | 36 | 2 | 137 | 76 | 51 | 232 | 472 | 10 | 1,163 |
| Fringe benefits tax | 1987-88 | — | 2 | 9 | 4 | 1 | 16 | 56 | 56 | 23 | 16 | 1 | 129 |
| | 1988-89 | 1 | 2 | 11 | 5 | *1 | 11 | 11 | 56 | 25 | 20 | 1 | 142 |
| | 1989-90 | 1 | 3 | 13 | 5 | 1 | 15 | 18 | 71 | 31 | 23 | *2 | 182 |
| Total major labour costs | 1987-88 | 310 | 1,361 | 3,884 | 1,464 | 177 | 4,679 | 3,601 | 2,821 | 8,283 | 21,100 | 622 | 48,302 |
| | 1988-89 | 318 | 1,190 | 3,945 | 1,406 | 142 | 4,828 | 4,149 | 3,019 | 9,042 | 22,736 | 625 | 51,399 |
| | 1989-90 | 330 | 933 | 4,145 | 1,677 | 138 | 4,960 | 4,467 | 3,205 | 9,564 | 24,606 | 710 | 54,735 |
| Average Cost Per Employee | | | | | | | | | | | | | |
| —dollars— | | | | | | | | | | | | | |
| Earnings | 1987-88 | 36,652 | 23,823 | 28,988 | 25,486 | 24,100 | 27,979 | 24,126 | 22,201 | 23,393 | 24,067 | 22,984 | 24,552 |
| | 1988-89 | 38,458 | 25,089 | 30,246 | 27,665 | 24,699 | 30,210 | 27,277 | 23,034 | 25,377 | 25,181 | 24,560 | 26,061 |
| | 1989-90 | 42,919 | 26,978 | 33,529 | 29,703 | 25,767 | 31,929 | 28,572 | 23,729 | 26,799 | 26,884 | 25,836 | 27,703 |
| Other labour costs | 1987-88 | 7,901 | 5,497 | 4,829 | 4,553 | 3,405 | 5,170 | 3,799 | 4,312 | 3,067 | 2,840 | 2,567 | 3,507 |
| | 1988-89 | 8,492 | 4,521 | 5,411 | 5,319 | 3,271 | 5,680 | 5,900 | 4,784 | 3,775 | 3,240 | 3,077 | 4,064 |
| | 1989-90 | 9,142 | 5,690 | 5,918 | 5,307 | 3,510 | 6,345 | 6,284 | 4,939 | 4,124 | 3,461 | 2,710 | 4,359 |
| Payroll tax | 1987-88 | 2,061 | 914 | 1,600 | 1,041 | 1,142 | 713 | 1,149 | 1,149 | 306 | 573 | 457 | 680 |
| | 1988-89 | 2,200 | 1,025 | 1,682 | 1,275 | 1,104 | 1,519 | 1,550 | 1,216 | 358 | 608 | 441 | 844 |
| | 1989-90 | 2,491 | 1,339 | 1,808 | 1,362 | 1,022 | 1,697 | 1,658 | 1,340 | 337 | 666 | 561 | 911 |
| Superannuation | 1987-88 | 2,994 | 3,543 | 2,287 | 2,451 | 1,598 | 2,946 | 3,096 | 2,319 | 2,043 | 1,794 | 1,576 | 2,163 |
| | 1988-89 | 3,350 | 2,599 | 2,670 | 2,895 | 1,532 | 3,152 | 3,605 | 2,557 | 2,639 | 2,079 | 1,942 | 2,480 |
| | 1989-90 | 3,653 | 3,183 | 3,061 | 3,089 | 1,774 | 3,476 | 3,894 | 2,507 | 2,938 | 2,184 | 1,656 | 2,661 |
| Workers' compensation | 1987-88 | 2,791 | 998 | 859 | 986 | 448 | 821 | 622 | 320 | 644 | 452 | 479 | 589 |
| | 1988-89 | 2,857 | 841 | 960 | 1,037 | 426 | 927 | 660 | 500 | 700 | 528 | 641 | 657 |
| | 1989-90 | 2,900 | 1,061 | 923 | 756 | 504 | 1,059 | 590 | 460 | 749 | 582 | 407 | 681 |
| Fringe benefits tax | 1987-88 | 56 | 42 | 82 | 76 | 217 | 59 | 523 | 523 | 74 | 20 | 55 | 75 |
| | 1988-89 | 85 | 57 | 98 | 112 | 210 | 82 | 86 | 512 | 79 | 25 | 53 | 83 |
| | 1989-90 | 97 | 107 | 126 | 100 | 209 | 113 | 142 | 633 | 100 | 28 | 86 | 107 |
| Total major labour costs | 1987-88 | 44,552 | 29,302 | 33,817 | 30,039 | 27,505 | 33,149 | 27,925 | 26,512 | 26,460 | 26,907 | 25,551 | 28,058 |
| | 1988-89 | 46,950 | 29,610 | 35,656 | 32,983 | 27,970 | 35,890 | 33,177 | 27,818 | 29,152 | 28,420 | 27,637 | 30,126 |
| | 1989-90 | 52,061 | 32,668 | 39,447 | 35,011 | 29,277 | 38,274 | 34,857 | 28,668 | 30,923 | 30,345 | 28,546 | 32,062 |

(a) Finer level industry statistics are available on request.

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|---------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|---------|
| PRIVATE AND PUBLIC | | | | | | | | | | | | |
| Total Costs | | | | | | | —\$ million— | | | | | |
| Earnings | 1987-88 | 3,045 | 24,353 | 3,494 | 6,435 | 19,237 | 10,730 | 17,918 | 7,323 | 27,847 | 6,479 | 126,861 |
| | 1988-89 | 3,319 | 27,281 | 3,500 | 7,606 | 21,508 | 11,359 | 19,090 | 7,871 | 29,661 | 6,661 | 137,855 |
| | 1989-90 | 3,316 | 28,032 | 3,597 | 9,042 | 23,704 | 12,056 | 21,775 | 8,289 | 30,665 | 6,920 | 147,395 |
| Other labour costs | 1987-88 | 454 | 3,105 | 580 | 897 | 1,835 | 1,624 | 2,397 | 960 | 2,818 | 512 | 15,182 |
| | 1988-89 | 490 | 3,316 | 623 | 980 | 2,059 | 1,908 | 2,320 | 1,171 | 3,228 | 478 | 16,573 |
| | 1989-90 | 495 | 3,596 | 633 | 1,211 | 2,285 | 2,079 | 2,765 | 1,276 | 3,438 | 527 | 18,304 |
| Payroll tax | 1987-88 | 153 | 1,157 | 193 | 201 | 656 | 338 | 826 | 96 | 574 | 206 | 4,401 |
| | 1988-89 | 171 | 1,312 | 195 | 254 | 779 | 559 | 851 | 111 | 611 | 180 | 5,023 |
| | 1989-90 | 180 | 1,342 | 194 | 316 | 881 | 589 | 950 | 104 | 638 | 196 | 5,390 |
| Superannuation— | | | | | | | | | | | | |
| Emerging cost | 1987-88 | — | 112 | 23 | 72 | 1 | 287 | 20 | 363 | 537 | 4 | 1,418 |
| | 1988-89 | 1 | 31 | 35 | 64 | — | 283 | 18 | 460 | 593 | 3 | 1,489 |
| | 1989-90 | *— | 37 | 27 | 80 | *— | 248 | 37 | 470 | 659 | 4 | 1,562 |
| Ongoing cost | 1987-88 | 135 | 784 | 251 | 274 | 573 | 641 | 1,058 | 277 | 1,153 | 132 | 5,276 |
| | 1988-89 | 155 | 887 | 271 | 322 | 653 | 701 | 872 | 358 | 1,398 | 140 | 5,756 |
| | 1989-90 | 155 | 1,049 | 300 | 457 | 753 | 841 | 1,092 | 439 | 1,476 | 172 | 6,733 |
| Workers' compensation | 1987-88 | 118 | 923 | 102 | 308 | 431 | 321 | 177 | 202 | 514 | 144 | 3,240 |
| | 1988-89 | 122 | 936 | 109 | 303 | 465 | 322 | 265 | 217 | 582 | 131 | 3,453 |
| | 1989-90 | 115 | 1,009 | 98 | 304 | 484 | 345 | 270 | 232 | 622 | 131 | 3,610 |
| Fringe benefits tax | 1987-88 | 48 | 129 | 11 | *42 | 174 | 38 | 318 | 23 | 41 | 25 | 848 |
| | 1988-89 | 42 | 150 | 12 | 36 | 162 | 43 | 314 | 25 | 43 | 24 | 852 |
| | 1989-90 | 46 | 159 | 14 | 53 | 168 | 56 | 416 | 31 | 42 | 24 | 1,009 |
| Total major labour costs | 1987-88 | 3,499 | 27,458 | 4,074 | 7,332 | 21,073 | 12,354 | 20,315 | 8,283 | 30,666 | 6,990 | 142,043 |
| | 1988-89 | 3,809 | 30,597 | 4,123 | 8,586 | 23,567 | 13,267 | 21,410 | 9,042 | 32,888 | 7,139 | 154,428 |
| | 1989-90 | 3,811 | 31,628 | 4,230 | 10,252 | 25,989 | 14,136 | 24,540 | 9,564 | 34,103 | 7,447 | 165,699 |
| Average Cost Per Employee | | | | | | | —dollars— | | | | | |
| Earnings | 1987-88 | 37,768 | 23,406 | 28,936 | 23,618 | 16,776 | 25,578 | 24,581 | 23,393 | 22,059 | 12,032 | 21,417 |
| | 1988-89 | 40,535 | 25,374 | 30,166 | 25,210 | 17,685 | 27,867 | 24,780 | 25,377 | 22,986 | 14,474 | 22,863 |
| | 1989-90 | 43,752 | 27,306 | 33,508 | 29,922 | 19,179 | 28,547 | 28,453 | 26,799 | 24,376 | 14,960 | 24,709 |
| Other labour costs | 1987-88 | 5,633 | 2,984 | 4,804 | 3,291 | 1,601 | 3,871 | 3,289 | 3,067 | 2,233 | 950 | 2,563 |
| | 1988-89 | 5,991 | 3,084 | 5,369 | 3,248 | 1,693 | 4,681 | 3,011 | 3,775 | 2,501 | 1,039 | 2,749 |
| | 1989-90 | 6,533 | 3,503 | 5,895 | 4,006 | 1,849 | 4,923 | 3,613 | 4,124 | 2,733 | 1,139 | 3,068 |
| Payroll tax | 1987-88 | 1,899 | 1,112 | 1,599 | 738 | 572 | 805 | 1,133 | 306 | 454 | 383 | 743 |
| | 1988-89 | 2,087 | 1,220 | 1,678 | 842 | 640 | 1,370 | 1,105 | 358 | 474 | 391 | 833 |
| | 1989-90 | 2,371 | 1,307 | 1,807 | 1,045 | 713 | 1,395 | 1,241 | 337 | 507 | 424 | 904 |
| Superannuation | 1987-88 | 1,671 | 861 | 2,272 | 1,269 | 500 | 2,210 | 1,478 | 2,043 | 1,339 | *253 | 1,130 |
| | 1988-89 | 1,905 | 853 | 2,643 | 1,280 | 537 | 2,415 | 1,155 | 2,639 | 1,543 | 311 | 1,202 |
| | 1989-90 | 2,048 | 1,058 | 3,043 | 1,777 | 609 | 2,578 | 1,475 | 2,938 | 1,698 | 380 | 1,391 |
| Workers' compensation | 1987-88 | 1,468 | 887 | 846 | 1,129 | 376 | 766 | 243 | 644 | 407 | 268 | 547 |
| | 1988-89 | 1,489 | 871 | 943 | 1,005 | 383 | 789 | 344 | 700 | 451 | 284 | 573 |
| | 1989-90 | 1,512 | 983 | 916 | 1,008 | 391 | 817 | 353 | 749 | 495 | 283 | 605 |
| Fringe benefits tax | 1987-88 | 595 | 124 | 87 | 154 | 152 | 90 | 436 | 74 | 32 | 47 | 143 |
| | 1988-89 | 510 | 140 | 105 | 121 | 133 | 106 | 408 | 79 | 34 | 52 | 141 |
| | 1989-90 | 603 | 155 | 129 | 177 | 136 | 132 | 544 | 100 | 34 | 52 | 169 |
| Total major labour costs | 1987-88 | 43,401 | 26,389 | 33,741 | 26,909 | 18,376 | 29,449 | 27,871 | 26,460 | 24,292 | 12,983 | 23,980 |
| | 1988-89 | 46,525 | 28,457 | 35,535 | 28,458 | 19,378 | 32,548 | 27,791 | 29,152 | 25,487 | 15,513 | 25,611 |
| | 1989-90 | 50,285 | 30,809 | 39,403 | 33,928 | 21,029 | 33,470 | 32,066 | 30,923 | 27,109 | 16,099 | 27,777 |

(a) Finer level industry statistics are available on request.

TABLE 6. COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS: TYPE OF LABOUR COST, INDUSTRY(a) AND SECTOR, 1989-90
(per cent)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public Administration and Defence | Community services | Recreation, personal and other services | Total |
|--------------------------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|-------|
| PRIVATE | | | | | | | | | | | |
| Earnings | 87.4 | 88.8 | 87.1 | 88.8 | 91.2 | 90.4 | 89.6 | .. | 93.3 | 93.2 | 90.2 |
| Other labour costs | 12.6 | 11.2 | 12.9 | 11.2 | 8.8 | 9.6 | 10.4 | .. | 6.7 | 6.8 | 9.8 |
| Payroll tax | 4.7 | 4.2 | 4.8 | 2.9 | 3.4 | 3.3 | 3.7 | .. | 1.0 | 2.7 | 3.5 |
| Superannuation | 3.8 | 3.2 | 5.9 | 4.5 | 2.9 | 3.0 | 4.0 | .. | 3.8 | 2.0 | 3.4 |
| Workers' compensation | 2.8 | 3.2 | 1.6 | 3.1 | 1.9 | 2.8 | 1.0 | .. | 1.6 | 1.8 | 2.2 |
| Fringe benefits tax | 1.3 | 0.5 | 0.7 | 0.6 | 0.6 | 0.5 | 1.6 | .. | 0.2 | 0.3 | 0.7 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | .. | 100.0 | 100.0 | 100.0 |
| PUBLIC | | | | | | | | | | | |
| Earnings | 82.4 | 82.6 | 85.0 | 84.8 | 88.0 | 82.7 | 82.8 | 86.7 | 88.6 | 90.5 | 86.4 |
| Other labour costs | 17.6 | 17.4 | 15.0 | 15.2 | 12.0 | 17.3 | 17.2 | 13.3 | 11.4 | 9.5 | 13.6 |
| Payroll tax | 4.8 | 4.1 | 4.6 | 3.9 | 3.5 | 4.6 | 4.7 | 1.1 | 2.2 | 2.0 | 2.8 |
| Superannuation | 7.0 | 9.7 | 7.8 | 8.8 | 6.1 | 10.1 | 8.7 | 9.5 | 7.2 | 5.8 | 8.3 |
| Workers' compensation | 5.6 | 3.2 | 2.3 | 2.2 | 1.7 | 2.3 | 1.6 | 2.4 | 1.9 | 1.4 | 2.1 |
| Fringe benefits tax | 0.2 | 0.3 | 0.3 | 0.3 | 0.7 | 0.3 | 2.2 | 0.3 | 0.1 | 0.3 | 0.3 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| PRIVATE AND PUBLIC | | | | | | | | | | | |
| Earnings | 87.0 | 88.6 | 85.0 | 88.2 | 91.2 | 85.3 | 88.7 | 86.7 | 89.9 | 92.9 | 89.0 |
| Other labour costs | 13.0 | 11.4 | 15.0 | 11.8 | 8.8 | 14.7 | 11.3 | 13.3 | 10.1 | 7.1 | 11.0 |
| Payroll tax | 4.7 | 4.2 | 4.6 | 3.1 | 3.4 | 4.2 | 3.9 | 1.1 | 1.9 | 2.6 | 3.3 |
| Superannuation | 4.1 | 3.4 | 7.7 | 5.2 | 2.9 | 7.7 | 4.6 | 9.5 | 6.3 | 2.4 | 5.0 |
| Workers' compensation | 3.0 | 3.2 | 2.3 | 3.0 | 1.9 | 2.4 | 1.1 | 2.4 | 1.8 | 1.8 | 2.2 |
| Fringe benefits tax | 1.2 | 0.5 | 0.3 | 0.5 | 0.6 | 0.4 | 1.7 | 0.3 | 0.1 | 0.3 | 0.6 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

(a) Finer level industry statistics are available on request

TABLE 7. RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS: TYPE OF LABOUR COST AND INDUSTRY(a) AND SECTOR, 1989-90
(per cent)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|-----------------------|--------|---------------|----------------------------|--------------|----------------------------|-------------------------------------|---|-----------------------------------|--------------------|---|-------|
| PRIVATE | | | | | | | | | | | |
| Payroll tax | 5.4 | 4.8 | 5.5 | 3.3 | 3.7 | 3.7 | 4.2 | .. | 1.1 | 2.9 | 3.8 |
| Superannuation | 4.3 | 3.7 | 6.8 | 5.1 | 3.2 | 3.3 | 4.4 | .. | 4.1 | 2.1 | 3.7 |
| Workers' compensation | 3.2 | 3.6 | 1.8 | 3.5 | 2.0 | 3.1 | 1.1 | .. | 1.7 | 1.9 | 2.4 |
| Fringe benefits tax | 1.5 | 0.6 | 0.8 | 0.6 | 0.7 | 0.5 | 1.8 | .. | 0.2 | 0.4 | 0.8 |
| Other labour costs | 14.4 | 12.6 | 14.8 | 12.6 | 9.6 | 10.6 | 11.6 | .. | 7.1 | 7.3 | 10.9 |
| PUBLIC | | | | | | | | | | | |
| Payroll tax | 5.8 | 5.0 | 5.4 | 4.6 | 4.0 | 5.5 | 5.6 | 1.3 | 2.5 | 2.2 | 3.3 |
| Superannuation | 8.5 | 11.8 | 9.1 | 10.4 | 6.9 | 12.2 | 10.6 | 11.0 | 8.1 | 6.4 | 9.6 |
| Workers' compensation | 6.8 | 3.9 | 2.8 | 2.5 | 2.0 | 2.7 | 1.9 | 2.8 | 2.2 | 1.6 | 2.5 |
| Fringe benefits tax | 0.4 | 0.4 | 0.4 | 0.4 | 0.8 | 0.4 | 2.7 | 0.4 | 0.1 | 0.3 | 0.4 |
| Other labour costs | 21.3 | 21.1 | 17.7 | 17.9 | 13.6 | 20.9 | 20.8 | 15.4 | 12.9 | 10.5 | 15.7 |
| PRIVATE AND PUBLIC | | | | | | | | | | | |
| Payroll tax | 5.4 | 4.8 | 5.4 | 3.5 | 3.7 | 4.9 | 4.4 | 1.3 | 2.1 | 2.8 | 3.7 |
| Superannuation | 4.7 | 3.9 | 9.1 | 5.9 | 3.2 | 9.0 | 5.2 | 11.0 | 7.0 | 2.5 | 5.6 |
| Workers' compensation | 3.5 | 3.6 | 2.7 | 3.4 | 2.0 | 2.9 | 1.2 | 2.8 | 2.0 | 1.9 | 2.4 |
| Fringe benefits tax | 1.4 | 0.6 | 0.4 | 0.6 | 0.7 | 0.5 | 1.9 | 0.4 | 0.1 | 0.3 | 0.7 |
| Other labour costs | 14.9 | 12.8 | 17.6 | 13.4 | 9.6 | 17.2 | 12.7 | 15.4 | 11.2 | 7.6 | 12.4 |

(a) Finer level industry statistics are available on request.

TABLE 8. SUPERANNUATION: COST PER EMPLOYEE COVERED AND PERCENTAGE COVERED, INDUSTRY(a) AND SECTOR

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public Administration and defence | Community services | Recreation, personal and other services | Total |
|----------------------------|------------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|-------|
| PRIVATE | | | | | | | | | | | |
| Cost per employee covered | —dollars— | | | | | | | | | | |
| 1987-88 | 2,044 | 1,345 | 2,177 | 2,269 | 2,136 | 1,836 | 3,259 | .. | 3,052 | *1,693 | 2,070 |
| 1988-89 | 2,227 | 1,285 | 2,332 | 2,040 | 1,895 | 1,734 | 2,294 | .. | 1,752 | 1,306 | 1,713 |
| 1989-90 | 2,240 | 1,271 | 2,410 | 2,425 | 1,264 | 1,679 | 2,402 | .. | 1,339 | 1,148 | 1,551 |
| Employees covered | —per cent— | | | | | | | | | | |
| 1987-88 | 75.6 | 54.7 | 90.2 | 44.6 | 23.0 | 40.8 | 40.9 | .. | 19.4 | 11.2 | 34.1 |
| 1988-89 | 79.7 | 61.1 | 89.4 | 49.7 | 28.1 | 42.7 | 40.3 | .. | 38.1 | 17.4 | 40.7 |
| 1989-90 | 84.9 | 78.4 | 91.3 | 63.1 | 47.8 | 50.4 | 54.0 | .. | 60.9 | 26.8 | 56.8 |
| PUBLIC | | | | | | | | | | | |
| Cost per employee covered— | —dollars— | | | | | | | | | | |
| Total cost | | | | | | | | | | | |
| 1987-88 | 3,202 | 5,332 | 2,692 | 3,447 | 2,708 | 3,720 | 2,977 | 2,659 | 3,188 | 2,880 | 3,182 |
| 1988-89 | 3,625 | 2,870 | 2,747 | 3,042 | 2,362 | 3,446 | 2,879 | 3,015 | 2,348 | 2,296 | 2,742 |
| 1989-90 | 4,117 | 3,480 | 3,149 | 3,178 | 2,181 | 3,853 | 2,775 | 3,240 | 2,421 | 1,982 | 2,904 |
| Ongoing cost(b) | | | | | | | | | | | |
| 1987-88 | 3,202 | 3,157 | 2,610 | 2,473 | 2,881 | 3,199 | 3,008 | 2,252 | 3,173 | 3,554 | 2,939 |
| 1988-89 | 3,649 | 3,265 | 2,637 | 2,179 | 2,481 | 3,270 | 2,915 | 2,419 | 2,159 | 3,166 | 2,530 |
| 1989-90 | 4,117 | 2,629 | 3,030 | 2,117 | 2,184 | 3,385 | 2,626 | 2,788 | 2,172 | 2,173 | 2,602 |
| Employees covered | —per cent— | | | | | | | | | | |
| 1987-88 | 93.5 | 66.5 | 85.0 | 71.1 | 59.0 | 69.8 | 77.9 | 76.8 | 56.3 | 54.7 | 68.0 |
| 1988-89 | 92.4 | 90.6 | 97.2 | 95.1 | 64.9 | 96.5 | 88.8 | 87.5 | 88.5 | 84.6 | 90.4 |
| 1989-90 | 88.7 | 91.5 | 97.2 | 97.2 | 81.3 | 95.6 | 90.3 | 90.7 | 90.2 | 83.6 | 91.6 |
| PRIVATE AND PUBLIC | | | | | | | | | | | |
| Cost per employee covered— | —dollars— | | | | | | | | | | |
| Total cost | | | | | | | | | | | |
| 1987-88 | 2,165 | 1,559 | 2,665 | 2,573 | 2,144 | 3,310 | 3,190 | 2,659 | 3,164 | 1,916 | 2,570 |
| 1988-89 | 2,359 | 1,371 | 2,729 | 2,280 | 1,899 | 3,105 | 2,449 | 3,015 | 2,223 | 1,505 | 2,194 |
| 1989-90 | 2,403 | 1,342 | 3,134 | 2,595 | 1,270 | 3,305 | 2,485 | 3,240 | 2,127 | 1,274 | 2,082 |
| Ongoing cost(b) | | | | | | | | | | | |
| 1987-88 | 2,165 | 1,398 | 2,586 | 2,302 | 2,157 | 2,832 | 3,202 | 2,252 | 3,142 | 1,960 | 2,375 |
| 1988-89 | 2,358 | 1,353 | 2,623 | 2,064 | 1,900 | 2,872 | 2,449 | 2,419 | 2,047 | 1,574 | 2,024 |
| 1989-90 | 2,403 | 1,306 | 3,017 | 2,374 | 1,270 | 2,897 | 2,449 | 2,788 | 1,882 | 1,279 | 1,889 |
| Employees covered | —per cent— | | | | | | | | | | |
| 1987-88 | 77.2 | 55.3 | 85.2 | 49.3 | 23.2 | 66.8 | 46.3 | 76.8 | 42.3 | 13.2 | 44.0 |
| 1988-89 | 80.7 | 62.2 | 96.8 | 56.2 | 28.3 | 77.8 | 47.1 | 87.5 | 69.4 | 20.7 | 54.8 |
| 1989-90 | 85.2 | 78.8 | 97.1 | 68.5 | 48.0 | 78.0 | 59.3 | 90.7 | 79.8 | 29.9 | 66.8 |

(a) Finer level industry statistics are available on request. (b) For definition see *Superannuation* in the Glossary

TABLE 9. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|---------------------------|---------|---------------------------|--------------------|--------------------------|---------|
| PRIVATE | | | | | |
| Total Costs | | —\$ million— | | | |
| Earnings | 1987-88 | 22,455 | 18,781 | 43,359 | 84,596 |
| | 1988-89 | 25,298 | 21,085 | 47,008 | 93,391 |
| | 1989-90 | 26,895 | 23,848 | 49,359 | 100,103 |
| Other labour costs | 1987-88 | 1,812 | 2,044 | 5,290 | 9,146 |
| | 1988-89 | 1,814 | 2,199 | 5,625 | 9,638 |
| | 1989-90 | 2,094 | 2,593 | 6,175 | 10,862 |
| Payroll tax | 1987-88 | 177 | 801 | 2,253 | 3,230 |
| | 1988-89 | 185 | 916 | 2,482 | 3,583 |
| | 1989-90 | 208 | 1,013 | 2,614 | 3,835 |
| Superannuation | 1987-88 | 921 | 612 | 1,436 | 2,969 |
| | 1988-89 | 921 | 588 | 1,505 | 3,014 |
| | 1989-90 | 1,164 | 799 | 1,789 | 3,753 |
| Workers' compensation | 1987-88 | 546 | 466 | 1,215 | 2,227 |
| | 1988-89 | 568 | 529 | 1,234 | 2,332 |
| | 1989-90 | 567 | 575 | 1,305 | 2,447 |
| Fringe benefits tax | 1987-88 | 167 | 165 | 387 | 719 |
| | 1988-89 | 140 | 166 | 404 | 710 |
| | 1989-90 | 156 | 205 | 467 | 827 |
| Total major labour costs | 1987-88 | 24,267 | 20,825 | 48,649 | 93,741 |
| | 1988-89 | 27,112 | 23,284 | 52,633 | 103,029 |
| | 1989-90 | 28,989 | 26,442 | 55,534 | 110,964 |
| Average Cost Per Employee | | —dollars— | | | |
| Earnings | 1987-88 | 16,917 | 21,770 | 21,553 | 20,133 |
| | 1988-89 | 18,092 | 23,121 | 23,348 | 21,600 |
| | 1989-90 | 20,379 | 24,208 | 25,263 | 23,509 |
| Other labour costs | 1987-88 | 1,365 | 2,369 | 2,630 | 2,177 |
| | 1988-89 | 1,297 | 2,411 | 2,794 | 2,229 |
| | 1989-90 | 1,586 | 2,632 | 3,160 | 2,551 |
| Payroll tax | 1987-88 | 133 | 928 | 1,120 | 769 |
| | 1988-89 | 133 | 1,004 | 1,233 | 829 |
| | 1989-90 | 157 | 1,029 | 1,338 | 901 |
| Superannuation | 1987-88 | 694 | 710 | 714 | 707 |
| | 1988-89 | 658 | 645 | 748 | 697 |
| | 1989-90 | 881 | 811 | 916 | 881 |
| Workers' compensation | 1987-88 | 411 | 541 | 604 | 530 |
| | 1988-89 | 406 | 580 | 613 | 539 |
| | 1989-90 | 430 | 584 | 668 | 575 |
| Fringe benefits tax | 1987-88 | 126 | 191 | 193 | 171 |
| | 1988-89 | 100 | 182 | 201 | 164 |
| | 1989-90 | 118 | 208 | 239 | 194 |
| Total major labour costs | 1987-88 | 18,282 | 24,139 | 24,183 | 22,310 |
| | 1988-89 | 19,390 | 25,532 | 26,142 | 23,830 |
| | 1989-90 | 21,965 | 26,840 | 28,423 | 26,059 |

TABLE 9. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR —continued

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|----------------------------------|---------|---------------------------|--------------------|--------------------------|--------|
| PUBLIC | | | | | |
| Total Cost | | —\$ million— | | | |
| Earnings | 1987-88 | 175 | 1,086 | 41,005 | 42,266 |
| | 1988-89 | 195 | 1,092 | 43,178 | 44,465 |
| | 1989-90 | 198 | 1,135 | 45,960 | 47,293 |
| Other labour costs | 1987-88 | 18 | 118 | 5,901 | 6,037 |
| | 1988-89 | 24 | 128 | 6,783 | 6,934 |
| | 1989-90 | 19 | 143 | 7,280 | 7,442 |
| Payroll tax | 1987-88 | 2 | 14 | 1,155 | 1,170 |
| | 1988-89 | *1 | 12 | 1,426 | 1,440 |
| | 1989-90 | 1 | 14 | 1,540 | 1,555 |
| Superannuation— Emerging cost | 1987-88 | 4 | 25 | 1,389 | 1,418 |
| | 1988-89 | *6 | *19 | 1,465 | 1,489 |
| | 1989-90 | *4 | *26 | 1,531 | 1,562 |
| Ongoing cost | 1987-88 | 8 | 52 | 2,247 | 2,307 |
| | 1988-89 | 11 | 66 | 2,664 | 2,742 |
| | 1989-90 | 9 | 72 | 2,900 | 2,981 |
| Workers' compensation | 1987-88 | 3 | 24 | 986 | 1,013 |
| | 1988-89 | 4 | 26 | 1,091 | 1,121 |
| | 1989-90 | 4 | 26 | 1,133 | 1,163 |
| Fringe benefits tax | 1987-88 | 1 | 4 | 124 | 129 |
| | 1988-89 | 1 | 5 | 136 | 142 |
| | 1989-90 | 1 | 6 | 175 | 182 |
| Total major labour costs | 1987-88 | 193 | 1,204 | 46,905 | 48,302 |
| | 1988-89 | 218 | 1,220 | 49,961 | 51,399 |
| | 1989-90 | 217 | 1,278 | 53,240 | 54,735 |
| Average Cost Per Employee | | —dollars— | | | |
| Earnings | 1987-88 | 20,816 | 21,272 | 24,671 | 24,552 |
| | 1988-89 | 17,329 | 21,874 | 26,248 | 26,061 |
| | 1989-90 | 17,740 | 23,615 | 27,889 | 27,703 |
| Other labour costs | 1987-88 | 2,122 | 2,308 | 3,550 | 3,507 |
| | 1988-89 | 2,108 | 2,565 | 4,123 | 4,064 |
| | 1989-90 | *1,701 | 2,978 | 4,418 | 4,359 |
| Payroll tax | 1987-88 | 191 | 272 | 695 | 680 |
| | 1988-89 | *113 | 247 | 867 | 844 |
| | 1989-90 | *76 | 289 | 935 | 911 |
| Superannuation | 1987-88 | 1,423 | 1,481 | 2,188 | 2,163 |
| | 1988-89 | 1,547 | 1,700 | 2,510 | 2,480 |
| | 1989-90 | *1,183 | 2,035 | 2,689 | 2,661 |
| Workers' compensation | 1987-88 | 394 | 468 | 593 | 589 |
| | 1988-89 | 344 | 524 | 663 | 657 |
| | 1989-90 | 376 | 534 | 687 | 681 |
| Fringe benefits tax | 1987-88 | 114 | 86 | 74 | 75 |
| | 1988-89 | *104 | 94 | 83 | 83 |
| | 1989-90 | *66 | 119 | 106 | 107 |
| Total major labour costs | 1987-88 | 22,938 | 23,580 | 28,222 | 28,058 |
| | 1988-89 | 19,437 | 24,439 | 30,371 | 30,126 |
| | 1989-90 | 19,441 | 26,593 | 32,307 | 32,062 |

TABLE 9. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR —continued

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|---------------------------|---------|---------------------------|--------------------|--------------------------|---------|
| PRIVATE AND PUBLIC | | | | | |
| Total Cost | | —\$ million— | | | |
| Earnings | 1987-88 | 22,630 | 19,867 | 84,364 | 126,861 |
| | 1988-89 | 25,492 | 22,177 | 90,186 | 137,855 |
| | 1989-90 | 27,093 | 24,983 | 95,319 | 147,395 |
| Other labour costs | 1987-88 | 1,829 | 2,162 | 11,191 | 15,182 |
| | 1988-89 | 1,838 | 2,327 | 12,408 | 16,573 |
| | 1989-90 | 2,113 | 2,736 | 13,455 | 18,304 |
| Payroll tax | 1987-88 | 179 | 815 | 3,407 | 4,401 |
| | 1988-89 | 187 | 928 | 3,908 | 5,023 |
| | 1989-90 | 208 | 1,027 | 4,154 | 5,390 |
| Superannuation— | | | | | |
| Emerging cost | 1987-88 | 4 | 25 | 1,389 | 1,418 |
| | 1988-89 | *6 | *19 | 1,465 | 1,489 |
| | 1989-90 | *4 | *26 | 1,531 | 1,562 |
| Ongoing cost | 1987-88 | 929 | 664 | 3,683 | 5,276 |
| | 1988-89 | 932 | 654 | 4,169 | 5,756 |
| | 1989-90 | 1,173 | 871 | 4,689 | 6,733 |
| Workers' compensation | 1987-88 | 549 | 490 | 2,200 | 3,240 |
| | 1988-89 | 572 | 556 | 2,325 | 3,453 |
| | 1989-90 | 571 | 601 | 2,438 | 3,610 |
| Fringe benefits tax | 1987-88 | 168 | 169 | 511 | 848 |
| | 1988-89 | 141 | 171 | 540 | 852 |
| | 1989-90 | 156 | 211 | 642 | 1,009 |
| Total major labour costs | 1987-88 | 24,460 | 22,029 | 95,555 | 142,043 |
| | 1988-89 | 27,330 | 24,504 | 102,594 | 154,428 |
| | 1989-90 | 29,206 | 27,719 | 108,774 | 165,699 |
| Average Cost Per Employee | | —dollars— | | | |
| Earnings | 1987-88 | 16,942 | 21,742 | 22,964 | 21,417 |
| | 1988-89 | 18,086 | 23,056 | 24,652 | 22,863 |
| | 1989-90 | 20,357 | 24,181 | 26,464 | 24,709 |
| Other labour costs | 1987-88 | 1,370 | 2,366 | 3,046 | 2,563 |
| | 1988-89 | 1,304 | 2,419 | 3,392 | 2,749 |
| | 1989-90 | 1,587 | 2,648 | 3,736 | 3,068 |
| Payroll tax | 1987-88 | 134 | 891 | 927 | 743 |
| | 1988-89 | 132 | 965 | 1,068 | 833 |
| | 1989-90 | 157 | 994 | 1,153 | 904 |
| Superannuation | 1987-88 | 699 | 753 | 1,381 | 1,130 |
| | 1988-89 | 666 | 699 | 1,540 | 1,202 |
| | 1989-90 | 883 | 868 | 1,727 | 1,391 |
| Workers' compensation | 1987-88 | 411 | 537 | 599 | 547 |
| | 1988-89 | 406 | 578 | 636 | 573 |
| | 1989-90 | 429 | 582 | 677 | 605 |
| Fringe benefits tax | 1987-88 | 126 | 185 | 139 | 143 |
| | 1988-89 | 100 | 178 | 148 | 141 |
| | 1989-90 | 117 | 204 | 178 | 169 |
| Total major labour costs | 1987-88 | 18,311 | 24,107 | 26,010 | 23,980 |
| | 1988-89 | 19,390 | 25,476 | 28,044 | 25,611 |
| | 1989-90 | 21,944 | 26,829 | 30,200 | 27,777 |

TABLE 10. COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR, 1989-90
(per cent)

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|--------------------------|------------------------|-----------------|-----------------------|-------|
| PRIVATE | | | | |
| Earnings | 92.8 | 90.2 | 88.9 | 90.2 |
| Other labour costs | 7.2 | 9.8 | 11.1 | 9.8 |
| Payroll tax | 0.7 | 3.8 | 4.7 | 3.5 |
| Superannuation | 4.0 | 3.0 | 3.2 | 3.4 |
| Workers' compensation | 2.0 | 2.2 | 2.3 | 2.2 |
| Fringe benefits tax | 0.5 | 0.8 | 0.8 | 0.7 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 |
| PUBLIC | | | | |
| Earnings | 91.3 | 88.8 | 86.3 | 86.4 |
| Other labour costs | 8.7 | 11.2 | 13.7 | 13.6 |
| Payroll tax | 0.4 | 1.1 | 2.9 | 2.8 |
| Superannuation | *6.1 | 7.7 | 8.3 | 8.3 |
| Workers' compensation | 1.9 | 2.0 | 2.1 | 2.1 |
| Fringe benefits tax | 0.3 | 0.4 | 0.3 | 0.3 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 |
| PRIVATE AND PUBLIC | | | | |
| Earnings | 92.8 | 90.1 | 87.6 | 89.0 |
| Other labour costs | 7.2 | 9.9 | 12.4 | 11.0 |
| Payroll tax | 0.7 | 3.7 | 3.8 | 3.3 |
| Superannuation | 4.0 | 3.2 | 5.7 | 5.0 |
| Workers' compensation | 2.0 | 2.2 | 2.2 | 2.2 |
| Fringe benefits tax | 0.5 | 0.8 | 0.6 | 0.6 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 |

TABLE 11. RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
(per cent)

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|-----------------------|------------------------|-----------------|-----------------------|-------|
| PRIVATE | | | | |
| Payroll tax | 0.8 | 4.2 | 5.3 | 3.8 |
| Superannuation | 4.3 | 3.4 | 3.6 | 3.7 |
| Workers' compensation | 2.1 | 2.4 | 2.6 | 2.4 |
| Fringe benefits tax | 0.6 | 0.9 | 0.9 | 0.8 |
| Other labour costs | 7.8 | 10.9 | 12.5 | 10.9 |
| PUBLIC | | | | |
| Payroll tax | 0.4 | 1.2 | 3.4 | 3.3 |
| Superannuation | *6.7 | 8.6 | 9.6 | 9.6 |
| Workers' compensation | 2.1 | 2.3 | 2.5 | 2.5 |
| Fringe benefits tax | 0.4 | 0.5 | 0.4 | 0.4 |
| Other labour costs | 9.6 | 12.6 | 15.8 | 15.7 |
| PRIVATE AND PUBLIC | | | | |
| Payroll tax | 0.8 | 4.1 | 4.4 | 3.7 |
| Superannuation | 4.3 | 3.6 | 6.5 | 5.6 |
| Workers' compensation | 2.1 | 2.4 | 2.6 | 2.4 |
| Fringe benefits tax | 0.6 | 0.8 | 0.7 | 0.7 |
| Other labour costs | 7.8 | 11.0 | 14.1 | 12.4 |

TABLE 12. SUPERANNUATION: COST PER EMPLOYEE AND PERCENTAGE COVERED, EMPLOYER SIZE AND SECTOR

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|----------------------------|------------------------|-----------------|-----------------------|-------|
| PRIVATE | | | | |
| Cost per employee covered | —dollars— | | | |
| 1987-88 | 4,089 | 2,186 | 1,548 | 2,070 |
| 1988-89 | 3,110 | 1,660 | 1,357 | 1,713 |
| 1989-90 | 2,221 | 1,447 | 1,332 | 1,551 |
| Employees covered | —per cent— | | | |
| 1987-88 | 17.0 | 32.5 | 46.1 | 34.1 |
| 1988-89 | 21.2 | 38.8 | 55.1 | 40.7 |
| 1989-90 | 39.7 | 56.1 | 68.7 | 56.8 |
| PUBLIC | | | | |
| Cost per employee covered— | —dollars— | | | |
| Total cost | | | | |
| 1987-88 | 2,684 | 2,594 | 3,199 | 3,182 |
| 1988-89 | 3,303 | 2,254 | 2,752 | 2,742 |
| 1989-90 | *2,113 | 2,422 | 2,920 | 2,904 |
| Ongoing cost | | | | |
| 1987-88 | 2,478 | 2,156 | 2,966 | 2,939 |
| 1988-89 | 3,051 | 2,015 | 2,545 | 2,530 |
| 1989-90 | 1,863 | 2,132 | 2,619 | 2,602 |
| Employees covered | —per cent— | | | |
| 1987-88 | 53.0 | 57.1 | 68.4 | 68.0 |
| 1988-89 | 46.8 | 75.4 | 91.2 | 90.4 |
| 1989-90 | 56.0 | 84.0 | 92.1 | 91.6 |
| PRIVATE AND PUBLIC | | | | |
| Cost per employee covered— | —dollars— | | | |
| Total cost | | | | |
| 1987-88 | 4,062 | 2,224 | 2,457 | 2,570 |
| 1988-89 | 3,113 | 1,717 | 2,159 | 2,194 |
| 1989-90 | 2,219 | 1,513 | 2,174 | 2,082 |
| Ongoing cost | | | | |
| 1987-88 | 4,066 | 2,183 | 2,381 | 2,375 |
| 1988-89 | 3,109 | 1,690 | 1,933 | 2,024 |
| 1989-90 | 2,220 | 1,486 | 1,914 | 1,889 |
| Employees covered | —per cent— | | | |
| 1987-88 | 17.2 | 33.9 | 56.2 | 44.0 |
| 1988-89 | 21.4 | 40.7 | 71.3 | 54.8 |
| 1989-90 | 39.8 | 57.8 | 79.4 | 66.8 |

For definition see *Superannuation* in the Glossary

TABLE 13. MAJOR LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT

| | | Institutional sector | | Level of government | | | |
|----------------------------------|---------|----------------------|-------------|---------------------|--------|--------|--------|
| Type of labour cost | | Trading | Non-trading | Commonwealth | State | Local | Total |
| Total Costs | | | | —\$ million— | | | |
| Earnings | 1987-88 | 12,010 | 30,256 | 10,942 | 28,119 | 3,205 | 42,266 |
| | 1988-89 | 12,709 | 31,756 | 11,360 | 29,668 | 3,437 | 44,465 |
| | 1989-90 | 13,284 | 34,008 | 11,180 | 32,470 | 3,643 | 47,293 |
| Other labour costs | 1987-88 | 2,185 | 3,851 | 1,715 | 3,972 | 350 | 6,037 |
| | 1988-89 | 2,548 | 4,387 | 2,157 | 4,337 | 440 | 6,934 |
| | 1989-90 | 2,674 | 4,768 | 2,162 | 4,800 | 480 | 7,442 |
| Payroll tax | 1987-88 | 486 | 684 | 132 | 1,004 | 34 | 1,170 |
| | 1988-89 | 704 | 736 | 333 | 1,069 | 37 | 1,440 |
| | 1989-90 | 748 | 807 | 363 | 1,155 | 36 | 1,555 |
| Superannuation— Emerging cost | 1987-88 | 306 | 1,112 | 530 | 888 | .. | 1,418 |
| | 1988-89 | 315 | 1,174 | 599 | 891 | .. | 1,489 |
| | 1989-90 | 304 | 1,258 | 602 | 960 | — | 1,562 |
| Ongoing cost | 1987-88 | 986 | 1,321 | 762 | 1,331 | 213 | 2,307 |
| | 1988-89 | 1,081 | 1,662 | 869 | 1,587 | 286 | 2,742 |
| | 1989-90 | 1,154 | 1,827 | 844 | 1,818 | 319 | 2,981 |
| Workers' compensation | 1987-88 | 330 | 683 | 227 | 693 | 93 | 1,013 |
| | 1988-89 | 360 | 761 | 296 | 718 | 107 | 1,121 |
| | 1989-90 | 358 | 805 | 275 | 774 | 114 | 1,163 |
| Fringe benefits tax | 1987-88 | 79 | 50 | 64 | 55 | 9 | 129 |
| | 1988-89 | 89 | 53 | 60 | 72 | 11 | 142 |
| | 1989-90 | 111 | 71 | 78 | 93 | 11 | 182 |
| Total major labour costs | 1987-88 | 14,195 | 34,107 | 12,657 | 32,091 | 3,554 | 48,302 |
| | 1988-89 | 15,257 | 36,143 | 13,517 | 34,005 | 3,877 | 51,399 |
| | 1989-90 | 15,959 | 38,776 | 13,342 | 37,270 | 4,122 | 54,735 |
| Average Cost Per Employee | | | | —dollars— | | | |
| Earnings | 1987-88 | 26,087 | 23,991 | 25,315 | 24,747 | 20,947 | 24,552 |
| | 1988-89 | 27,980 | 25,365 | 27,689 | 25,952 | 22,506 | 26,061 |
| | 1989-90 | 29,669 | 27,003 | 28,624 | 27,887 | 23,931 | 27,703 |
| Other labour costs | 1987-88 | 4,747 | 3,054 | 3,967 | 3,496 | 2,287 | 3,507 |
| | 1988-89 | 5,609 | 3,504 | 5,259 | 3,794 | 2,882 | 4,064 |
| | 1989-90 | 5,973 | 3,786 | 5,534 | 4,123 | 3,153 | 4,359 |
| Payroll tax | 1987-88 | 1,056 | 542 | 305 | 884 | 223 | 680 |
| | 1988-89 | 1,549 | 588 | 813 | 935 | 242 | 844 |
| | 1989-90 | 1,670 | 641 | 930 | 992 | 237 | 911 |
| Superannuation | 1987-88 | 2,803 | 1,930 | 2,988 | 1,953 | 1,395 | 2,163 |
| | 1988-89 | 3,072 | 2,265 | 3,577 | 2,167 | 1,873 | 2,480 |
| | 1989-90 | 3,255 | 2,449 | 3,702 | 2,386 | 2,094 | 2,661 |
| Workers' compensation | 1987-88 | 716 | 542 | 526 | 610 | 609 | 589 |
| | 1988-89 | 792 | 608 | 723 | 628 | 698 | 657 |
| | 1989-90 | 800 | 639 | 703 | 665 | 749 | 681 |
| Fringe benefits tax | 1987-88 | 171 | 40 | 149 | 49 | 60 | 75 |
| | 1988-89 | 195 | 43 | 146 | 63 | 69 | 83 |
| | 1989-90 | 248 | 56 | 199 | 80 | 73 | 107 |
| Total major labour costs | 1987-88 | 30,834 | 27,045 | 29,282 | 28,242 | 23,234 | 28,058 |
| | 1988-89 | 33,588 | 28,870 | 32,948 | 29,746 | 25,389 | 30,126 |
| | 1989-90 | 35,642 | 30,789 | 34,158 | 32,009 | 27,084 | 32,062 |

TABLE 14. COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT, 1989-90
(per cent)

| Type of labour cost | Institutional sector | | Level of government | | | Total |
|--------------------------|----------------------|-------------|---------------------|-------|-------|-------|
| | Trading | Non-trading | Commonwealth | State | Local | |
| Earnings | 83.2 | 87.7 | 83.8 | 87.1 | 88.4 | 86.4 |
| Other labour costs | 16.8 | 12.3 | 16.2 | 12.9 | 11.6 | 13.6 |
| Payroll tax | 4.7 | 2.1 | 2.7 | 3.1 | 0.9 | 2.8 |
| Superannuation | 9.1 | 8.0 | 10.8 | 7.5 | 7.7 | 8.3 |
| Workers' compensation | 2.2 | 2.1 | 2.1 | 2.1 | 2.8 | 2.1 |
| Fringe benefits tax | 0.7 | 0.2 | 0.6 | 0.3 | 0.3 | 0.3 |
| Total major labour costs | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

TABLE 15. RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT, 1989-90
(per cent)

| Type of labour cost | Institutional sector | | Level of government | | | Total |
|-----------------------|----------------------|-------------|---------------------|-------|-------|-------|
| | Trading | Non-trading | Commonwealth | State | Local | |
| Payroll tax | 5.6 | 2.4 | 3.3 | 3.6 | 1.0 | 3.3 |
| Superannuation | 11.0 | 9.1 | 12.9 | 8.6 | 8.7 | 9.6 |
| Workers' compensation | 2.7 | 2.4 | 2.5 | 2.4 | 3.1 | 2.5 |
| Fringe benefits tax | 0.8 | 0.2 | 0.7 | 0.3 | 0.4 | 0.4 |
| Other labour costs | 20.1 | 14.0 | 19.3 | 14.8 | 13.2 | 15.7 |

TABLE 16. SUPERANNUATION, PUBLIC SECTOR: COST PER EMPLOYEE COVERED AND PERCENTAGE COVERED, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT

| | <i>Institutional sector</i> | | <i>Level of government</i> | | | |
|----------------------------|-----------------------------|--------------------|----------------------------|--------------|--------------|--------------|
| <i>Type of labour cost</i> | <i>Trading</i> | <i>Non-trading</i> | <i>Commonwealth</i> | <i>State</i> | <i>Local</i> | <i>Total</i> |
| Cost per employee covered— | —dollars— | | | | | |
| Total cost | | | | | | |
| 1987-88 | 3,339 | 3,104 | 3,407 | 3,241 | 2,000 | 3,182 |
| 1988-89 | 3,243 | 2,548 | 3,777 | 2,409 | 2,268 | 2,742 |
| 1989-90 | 3,514 | 2,695 | 4,022 | 2,608 | 2,364 | 2,904 |
| Ongoing cost (a) | | | | | | |
| 1987-88 | 3,006 | 2,891 | 3,492 | 2,894 | 2,000 | 2,939 |
| 1988-89 | 3,176 | 2,235 | 4,015 | 2,142 | 2,268 | 2,530 |
| 1989-90 | 3,135 | 2,350 | 4,092 | 2,258 | 2,372 | 2,602 |
| Employees covered | —per cent— | | | | | |
| 1987-88 | 84.0 | 62.2 | 87.7 | 60.3 | 69.8 | 68.0 |
| 1988-89 | 94.7 | 88.9 | 94.7 | 90.0 | 82.6 | 90.4 |
| 1989-90 | 92.6 | 90.8 | 92.0 | 91.5 | 88.6 | 91.6 |

(a) For definition see *Superannuation* in the Glossary

EXPLANATORY NOTES

Introduction

This publication contains final results of the Survey of Major Labour Costs conducted in Australia annually.

2. Labour costs are defined as all costs incurred by employers in the employment of labour. The full range of labour costs comprises:

- (a) Earnings of employees
- (b) Payroll tax
- (c) Superannuation
- (d) Workers' compensation
- (e) Fringe benefits tax
- (f) Fringe benefits
- (g) Welfare services
- (h) Training
- (i) Recruitment.

3. The Survey of Major Labour Costs covers only components (a) to (e) which are generally considered to account for over 90 per cent of all labour costs.

Comparison with *Major Labour Costs, Australia 1988-89 (6348.0)*

4. The 1989-90 issue of 6348.0 differs from the 1988-89 issue in the presentation of superannuation costs for the public sector. For the first time total costs are broken down into 'ongoing' costs and 'emerging' costs, and for those employees covered by ongoing contributions ongoing costs per employee covered are shown. (A definition of on-going costs can be found under the Superannuation definition on page 30)

Comparison with *Major Labour Costs, Australia 1987-88 (6348.0)*

5. The 1989-90 and 1988-89 issues of 6348.0 differ to the 1987-88 issue in that estimates of earnings are not dissected into the components, gross wages and salaries and severance, termination and redundancy payments. Estimates of these components can be made available by contacting the officer listed on the contents page.

Survey design

6. Sample. The survey was conducted using a sample of approximately 5000 employers in the private sector and 1500 in the public sector, selected from the ABS register of businesses in May of the reference year.

7. Coverage. The survey covered employers in all States and Territories and all industries except for employers primarily engaged in agriculture, forestry, fishing and hunting; private households employing

staff; overseas embassies, consulates, etc; and the Australian permanent defence forces.

8. The statistical unit for the survey comprised all activities of an enterprise in a particular State or Territory. Each statistical unit was classified to an industry which reflected the predominant activity of the enterprise in the State or Territory. In a small number of cases, where an enterprise had significant employment in more than one industry, a separate statistical unit was created for each industry.

9. The statistical units were stratified by State/Territory, industry and employment size. For the government sector, level of government and trading/non-trading status were also used as stratification variables. An equal probability sample was selected from each stratum.

Collection methodology

10. The survey was conducted by mail in three collection stages as follows:

- (a) An 'Information Advice Form' was used to establish reporting arrangements which ensured that the survey covered all employees at various locations within the organisation.
- (b) Information was collected on the major labour costs of employers, that is superannuation, workers' compensation, payroll tax, fringe benefits tax, gross wages and salaries and severance, termination and redundancy payments.
- (c) Superannuation Boards and Treasury Departments provided details directly to the ABS on some major labour costs items, for some government organisations.

Labour cost measures

11. Labour cost measures presented in this publication are:

- (a) Total cost for each item in dollars.
- (b) Average cost per employee for each item.
- (c) Cost for each item as a percentage of major labour costs.
- (d) Cost for selected items as a ratio to earnings.

Reliability of estimates

12. Estimates in this publication are subject to two sources of error:

- (a) Sampling error: since the estimates are based on information obtained from a sample of employers they may differ from the values that would have been produced if all employers had been included in the survey. More information on this topic is given in the Technical Note, Appendix A.
- (b) Non-sampling error: inaccuracies may occur because of imperfections in reporting by

respondents and errors made in coding and processing data. These inaccuracies may occur in any enumeration, whether it be a full count or a sample. Every effort is made to reduce the non-sampling error to a minimum by careful design of questionnaires and efficient operating procedures.

13. Estimates subject to non-sample error are known to occur with respect to the following items:

(a) Superannuation costs - Public Sector.

Commonwealth and State Superannuation Boards supplied data to meet the definitional requirements of the survey as closely as possible. In some cases elements of costs incurred by employers were excluded due to recording practices of these Boards and/or inability to meet definitional requirements made by the ABS. As a result the estimates presented may slightly understate the total employer cost of superannuation for government sector organisations.

(b) Fringe benefits tax.

A small proportion of respondents had difficulty in providing information in the manner requested. In a minority of cases employers reported fringe benefits tax paid for some employees not in scope for this survey. Such employees are those paid solely by commission without a retainer, proprietors/partners of unincorporated businesses, directors not paid a salary, self employed persons and past and future employees.

Comparability to other data sources

14. In some cases estimates given in this publication may differ slightly from those from other sources. These differences may be the result of sample or non-sample error (see Appendix A), or may result from differences in scope, coverage, definitions or methodology used.

Related publications

15. Users may also wish to refer to the following publications which are available on request:

Labour Costs, Australia 1986-87 (6349.0) — issued August 1989

Occasional Paper No. 1986/1: Statistics on Wages, Earnings, Income and Labour Costs — A Guide to their Concepts, Measurement and Usage — issued June 1986

Labour Statistics, Australia (6101.0) — issued annually

A Guide to Labour Statistics (6102.0) — issued February 1986

The Labour Force, Australia (6203.0) — issued monthly

Employed Wage and Salary Earners, Australia (6248.0) — issued quarterly

Average Weekly Earnings, Australia, Preliminary (6301.0) — issued quarterly

Average Weekly Earnings, States and Australia (6302.0) — issued quarterly

Distribution and Composition of Employee Earnings and Hours, Australia (6306.0) — issued annually

Award Rates of Pay Indexes, Australia (6312.0) — issued monthly

Employment Benefits, Australia (6334.0) — issued annually

Employer Training Expenditure, Australia (6353.0) — issued May 1991

How Workers Get Their Training, Australia (6278.0) — issued July 1990

Superannuation, Australia, November 1988 (6319.0) — issued April 1989

Weekly Earnings of Employees (Distribution), Australia August 1990 (6310.0) — issued December 1990

16. Current publications produced by the ABS are listed in the *Catalogue of Publications and Products, Australia* (1101.0). The ABS also issues, on Tuesdays and Fridays, a *Publications Advice* (1105.0) which lists publications to be released in the next few days. The Catalogue and Publications Advice are available from any ABS office.

Unpublished tables

17. In some cases, the ABS can also make available information which is not published. This information may be made available in one or more of the following forms: microfiche, photocopy, data tape, computer printout, clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries for unpublished statistics should be made to Geoff Neideck on (06) 252 5936, or to Information Services in the nearest ABS office.

18. Unpublished information which may be available from this survey includes some State by industry, State by size and industry by size cross tabulations. This information is available at the total employer level or by private sector, public sector, level of government or government trading and non trading sectors. Some information on industries at finer levels than those included in the published tables may also be available. See page 28, for more information.

Symbols and other usages

- nil or rounded to zero
- * the estimate has a relative standard error greater than 25 per cent and should not be regarded as reliable. See paragraph 4 of the Technical Note, Appendix A.
- .. not applicable

19. Where estimates have been rounded, discrepancies may occur between sums of the component items and totals.

APPENDIX A

TECHNICAL NOTE

Reliability of estimates

Since the estimates in this publication are based on information obtained from a sample of employers, they are subject to sampling variability. This means that they may differ from the estimates that would have been produced if all employers had been included in the survey, ie a complete enumeration.

2. One measure of the sample variability is given by the standard error, which indicates the extent to which an estimate might have varied by chance because only a sample of employers, and in some cases employees, was included. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained had all employees been included, and about nineteen chances in twenty that the difference will be less than two standard errors.

3. Another measure of the sample variability is the relative standard error, which is obtained by expressing the standard error as a percentage of the estimate. Both the standard error and relative standard error are used to measure the reliability of estimates.

4. If the standard error of an estimate is large relative to the size of the estimate, the usefulness of that estimate is seriously impaired. For the tables in this publication, estimates with relative standard errors greater than 25 per cent have been noted with an asterisk.

5. Relative standard errors on estimates of costs as a percentage of major labour costs for States, industries and different employer sizes are given in Tables A, B and C respectively.

6. An example of standard errors and relative standard errors using these tables is as follows. Table 2 shows that superannuation for 1989-90 in New South Wales is estimated to represent 3.3 per cent of major labour costs. The relative standard error for this figure as shown in Table A is 2.7 per cent. This means that there are about 2 chances in 3 that a complete enumeration would have given a figure within 2.7 per cent of 3.3, ie. within the range 3.2 and 3.4.

There are about 19 chances in 20 that a complete enumeration would have given a figure in the range 3.1 to 3.5. The relative standard error of 2.7 per cent is multiplied by 2 and then applied to the estimated figure of 3.3.

7. As can be seen from the tables, in most cases the smaller the estimate the higher is the relative standard error.

8. Published figures may also be used to estimate the difference between two survey estimates (of numbers or percentages). Such a figure is itself an estimate and is therefore subject to sampling error. The sampling error of the difference between two estimates depends on their standard errors and the relationship (correlation) between them. An approximate standard error (SE) of the difference between two estimates (x-y) may be calculated by the following formula:

$$SE(x-y) = \sqrt{[SE(x)]^2 + [SE(y)]^2}$$

This formula will only be exact when estimating the difference between two survey estimates which are from different States or from different industries in the private sector or from different sectors. Providing the correlation is positive, it is expected to result in a conservative estimate for the difference between survey estimates that are from different employer size groups or different States or industries in the public sector.

9. The imprecision due to sampling variability, which is measured by the standard error, should not be confused with inaccuracies that may occur because of imperfections in reporting by respondents and errors made in the coding and processing of data. Inaccuracies of this kind are referred to as the non-sampling error, and they may occur in any enumeration, whether it be a full count or only a sample. For more information on non-sampling error refer to paragraph 12 of Explanatory Notes.

10. Tables A, B and C show relative standard errors for each item in terms of the measure "costs as a percentage of major labour costs". These tables can be used to gauge the relative standard errors for other measures given in this publication.

- For the measure "other labour costs as a ratio to earnings" relative standard errors are approximately the same as those given in Tables A, B and C.
- For the measures "total dollar cost" and "average cost per employee" relative standard errors are a little higher than those given in Tables A, B and C for all items except 'earnings' for which the relative standard errors are much higher than those given in Tables A, B and C. Detailed relative standard errors are available on request.

TABLE A. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS
STATES, AUSTRALIA, 1989-90

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Aust. |
|-----------------------|-----|------|-----|------|-----|------|-----|------|-------|
| Earnings | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.3 | 0.1 |
| Other labour costs | 1.2 | 1.1 | 2.3 | 1.8 | 1.7 | 2.6 | 4.1 | 1.8 | 0.7 |
| Payroll tax | 1.6 | 1.5 | 3.6 | 4.2 | 3.0 | 4.8 | 4.1 | 8.6 | 1.0 |
| Superannuation | 2.7 | 2.3 | 3.7 | 3.6 | 3.2 | 4.3 | 8.3 | 3.3 | 1.3 |
| Workers' compensation | 2.5 | 1.9 | 5.8 | 4.1 | 3.7 | 5.0 | 4.9 | 2.7 | 1.3 |
| Fringe benefits tax | 5.2 | 6.8 | 8.0 | 10.2 | 6.2 | 7.4 | 6.8 | 11.6 | 3.1 |

TABLE B. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS
INDUSTRY, AUSTRALIA, 1989-90

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, Storage and communica- tion |
|-----------------------|--------|---------------|----------------------------------|--------------|----------------------------------|--|
| Earnings | 0.2 | 0.1 | 0.0 | 0.4 | 0.2 | 0.2 |
| Other labour costs | 1.1 | 1.0 | 0.1 | 3.1 | 2.0 | 1.4 |
| Payroll tax | 1.4 | 1.0 | 0.2 | 5.8 | 3.1 | 1.7 |
| Superannuation | 2.1 | 2.8 | 0.1 | 6.3 | 5.1 | 1.9 |
| Workers' compensation | 1.9 | 1.6 | 0.3 | 9.2 | 4.2 | 2.6 |
| Fringe benefits tax | 7.8 | 3.4 | 1.9 | 11.5 | 6.3 | 4.3 |

| Type of labour cost | Finance, property and business services | Public administra- tion and defence | Community services | Recreation, personal and other services | Total all industries |
|-----------------------|---|--|-----------------------|--|----------------------------|
| Earnings | 0.3 | 0.5 | 0.1 | 0.3 | 0.1 |
| Other labour costs | 2.4 | 3.2 | 1.3 | 3.4 | 0.7 |
| Payroll tax | 2.3 | 9.9 | 2.9 | 5.8 | 1.0 |
| Superannuation | 5.4 | 4.2 | 1.5 | 8.3 | 1.3 |
| Workers' compensation | 7.8 | 3.0 | 2.0 | 4.0 | 1.3 |
| Fringe benefits tax | 5.8 | 6.9 | 7.8 | 12.3 | 3.1 |

TABLE C. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS
EMPLOYER SIZE, AUSTRALIA, 1989-90

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total all sizes |
|-----------------------|---------------------------|--------------------|--------------------------|--------------------|
| Earnings | 0.3 | 0.2 | 0.1 | 0.1 |
| Other labour costs | 3.5 | 1.9 | 0.6 | 0.7 |
| Payroll tax | 10.1 | 2.3 | 0.8 | 1.0 |
| Superannuation | 6.0 | 4.4 | 1.2 | 1.3 |
| Workers' compensation | 4.0 | 3.8 | 1.5 | 1.3 |
| Fringe benefits tax | 7.8 | 8.5 | 3.7 | 3.1 |

APPENDIX B

ADDITIONAL DATA AVAILABLE ON REQUEST

The data appearing in this publication is only a portion of the statistics available from the Survey of Major Labour Costs. Unpublished data can generally be made available to users, subject to confidentiality considerations, in the form of computer printout or a clerically extracted tabulation. Generally, there is a charge for providing unpublished statistics.

Each *Type of Labour Cost* can be presented in terms of the *Measures Available* listed below. This data can then be requested for the following Sector, State/Territory, Industry, or Employer Size categories.

1. Type of Labour Cost

Earnings

- gross wages and salaries
- severance, terminations and redundancy payments.

Other Labour Costs

- payroll tax
- superannuation
- workers' compensation
- fringe benefits tax

Total Major Labour Costs

2. Measures Available

Total cost

Cost per employee

Cost as a percentage of major labour costs

Cost as a ratio to earnings (Other labour costs only)

3. Sector

Private sector

Public sector

- Commonwealth
- State
- Local
- Trading
- Non-trading
- Total public sector

Total all sectors

4. State/Territory

- New South Wales
- Victoria
- Queensland
- South Australia

Western Australia

Tasmania

Northern Territory

Australian Capital Territory

Australia

5. Industry

Mining

Manufacturing

Food, beverages and tobacco

Textiles, clothing and footwear

Paper, paper products, printing and publishing

Chemicals, petroleum and coal products

Basic metal products

Fabricated metal products, other machinery and equipment

Transport equipment

Other manufacturing

Electricity, gas and water

Construction

Wholesale and retail trade

Wholesale trade

Retail trade

Transport and storage

Communication

Finance, property and business services

Public administration and defence

Community services

Recreation, personal and other services

Total all industries

(Note: Finer dissections of these industry groups may be available on request)

6. Employer size (number of employees)

Less than 10

10-19

20-99

100-499

500 +

For further information on any of the above, contact:

Geoff Neideck
Labour Costs Sub-section
Phone (06) 252 5936
Fax (06) 251 6009

Australian Bureau of Statistics
P.O. Box 10
Belconnen ACT 2616

APPENDIX C

GLOSSARY

Earnings: comprise amounts paid to employees as severance, termination and redundancy payments and gross wages and salaries during the reference year.

This includes:

- ordinary time and overtime earnings;
- overaward payments;
- penalty payments, shift and other remunerative allowances;
- commissions and retainers;
- bonuses and similar payments;
- payments under incentive, piecework or profit sharing schemes;
- leave loadings and leave payments;
- advance and retrospective payments;
- standby or reporting time;
- salaries and fees paid to company directors and members of boards who receive a salary; and
- lump sum payments made for unused leave.

Excluded are allowances which are reimbursements for expenditure incurred in conducting the business of an employer and drawings from profits by directors or office holders.

Amounts paid to employees for workers' compensation as part of their earnings have been removed from the earnings estimate provided. Workers' compensation costs not reimbursed by an insurer are accounted for in the workers' compensation estimate.

Emerging Cost: see *Superannuation*

Employees: is the average of the number of wage and salary earners who received pay for a specified pay period in August, November, February and May of the reference year.

Included are all:

- permanent, temporary, casual and part-time employees;
- managerial and executive employees;
- employees on paid or pre-paid leave, or workers' compensation;
- employees paid from interstate or overseas; and
- employees who terminated employment during the selected pay periods.

Excluded are all:

- proprietors/partners of unincorporated businesses;
- directors who are not paid a salary;
- self-employed persons (eg subcontractors);
- persons paid solely by commission without a retainer;
- employees on leave without pay, on strike or stood down who did not receive pay during the selected pay periods; and
- employees based outside Australia.

Employer size: is based on the average number of employees reported. The size classification reflects the size of the enterprise in a particular State/Territory and not necessarily the size of the enterprise Australia wide.

Fringe benefits tax: relates to the tax actually paid in respect of employees as defined. The fringe benefits tax was introduced for benefits provided from 1 July 1986. As the tax is not payable until one month after the end of the quarter in which the fringe benefits were provided, the fringe benefits tax estimate provided for the 1987-88 and 1988-89 years relates to payments made for the June, September, December and March quarters. Amounts paid in fines for late payment are not included in the estimate of fringe benefits tax.

Industry: is used to classify each employer according to the *Australian Standard Industrial Classification (ASIC) 1983 Edition*, (1201.0).

Institutional sector: is used to classify each employer according to *Standard Institutional Sector Classification of Australia (SISCA)*, 1987 edition (1218.0). Public Trading Enterprises are those whose main aim is to maximise profits whilst engaged in the production of goods and services, with most operating costs being derived from trading activities.

Public Non-Trading Enterprises are mainly engaged in the production of goods and services outside the normal market mechanisms and providing these goods and services to the general public. The costs of operations are often financed from public revenues.

Labour costs: are all costs incurred by employers in the employment of labour. The full range of labour costs comprises:

- (a) Earnings of employees
- (b) Payroll tax
- (c) Superannuation

- (d) Workers' compensation
- (e) Fringe benefits tax
- (f) Fringe benefits

Major labour costs: refers to the sum of gross wages and salaries, severance, termination and redundancy payments, payroll tax, superannuation costs, workers' compensation costs and fringe benefits tax.

Ongoing cost: see *Superannuation*

Other labour costs: are costs incurred by employers in the employment of labour other than earnings of employees.

Payroll tax: refers to amounts paid during the reference year in respect of the gross wages and salaries of employees, net of any rebates. Payroll tax assessed for payments to contractors and other persons not considered employees, are thus excluded.

Reference year: for the Major Labour Costs Survey is the year ended 30 June. Information collected relates to labour costs paid during the year by those employers selected from the ABS register of businesses in May of the reference year. For businesses which commenced or ceased operation during the year, the costs relate to the amounts paid during the period the business operated. The data collected relates to payments actually made by the employer during the reference year with respect to employees as defined.

Sector: is used to classify organisations as public or private enterprises. Public sector includes local government authorities, government departments, agencies and authorities created by, or reporting to, the Commonwealth and State Parliaments. All remaining employers are classified as private sector.

Superannuation: costs refer to the total payments made by employers with respect to superannuation liabilities incurred. Costs can occur on two bases depending on the funding arrangements made to meet superannuation liabilities:

- (a) 'Ongoing' costs are actuarially determined contributions paid into a superannuation fund on a regular basis.
- (b) 'Emerging' costs are payments of pension/lump sum benefits as superannuation liabilities occur, where no funds have been set aside during the employees' service. Schemes operating on this basis are sometimes referred to as 'unfunded' schemes.

In the private sector superannuation liabilities are always met on an ongoing costs basis. In the public sector superannuation liabilities are met on either an ongoing cost basis or an emerging cost basis or (occasionally) using a combination of both approaches.

As a result the value of superannuation costs shown for private sector employers directly relates to current employees. However, the value of

superannuation shown for public sector employers relates in some cases to current employees and in other cases to former employees now receiving a pension or lump sum. In the latter case payments for superannuation will reflect the past structure and size of an organisation rather than current structure and size. For this reason **public and private sector superannuation costs are not directly comparable.**

Three of the measures related to superannuation costs provided in this publication are:

- (a) Superannuation costs per employee - refers to superannuation costs divided by the annual average of all employees who received pay for specified pay periods during August, November, February and May of the reference year. This is an average for all employees, including those not covered by superannuation.
- (b) Superannuation costs per employee covered - refers to superannuation costs divided by the average of all current employees covered by superannuation schemes for specified pay periods during August, November, February and May of the reference year.

It should be noted that for total ongoing costs per employee covered total ongoing superannuation contributions includes all payments made on an ongoing cost basis. However the employees covered are only those for whom all contributions are paid into schemes operating on an ongoing cost basis. Excluded are those employees belonging to superannuation schemes operating on an unfunded (emerging) cost basis for whom also contributions of occupational superannuation are paid into a scheme operating on an ongoing cost basis.

- (c) The percentage of current employees covered - estimated by expressing the annual average of all employees covered by superannuation for the specified pay periods as a percentage of the average number of total employees for the same pay periods.

Workers' compensation: costs are determined in three ways:

- (a) The majority of employees are covered for workers' compensation through the payment of premiums by the employer to an insurer. In these cases, workers' compensation costs are considered to comprise:
 - premiums paid during the reference year;
 - any workers' compensation costs not reimbursed by the insurer including 'make-up' and 'excess' pay (which cover payments made by employers directly to employees as part of earnings, over and above the amount paid as compensation by the workers' compensation insurer);

- premiums paid during the reference year to insure for claims made by employees for workers' compensation at Common Law.

(b) Certain employers may become 'self-insurers'. Workers' compensation costs for these employers are considered to be:

- payments made as part of employees' earnings;
- lump sum payments;
- any other workers' compensation costs including legal, accounting, medical and administrative costs and 'catastrophe' insurance premiums;
- premiums paid during the year to offset liability at common law for workers' compensation;
- lump sum payments made to employees not reimbursed by an insurer, resulting from workers' compensation claims made at Common Law; and

any other costs at Common Law for workers' compensation including legal, accounting, medical and administrative costs.

(c) Certain Commonwealth sector employers operated as 'self insurers' for the period 1 July 1988 to 30 November 1988, and for the remainder of the reference period were covered by payment of an appropriation made to COMCARE, the insurer for the majority of Commonwealth sector organisations. In these cases, workers' compensation costs for the period 1 July 1988 to 30 November 1988, are considered to comprise:

- payments made as part of employees' earnings;
- lump sum payments;
- any other workers' compensation costs including legal, accounting, medical and administrative costs and 'catastrophe' insurance premiums;

- premiums paid during the year to offset liability at common law for workers' compensation;

- lump sum payments made to employees not reimbursed by an insurer, resulting from workers' compensation claims made at Common Law;

any other costs at Common Law for workers' compensation including legal, accounting, medical and administrative costs.

For the period 1 December 1988 to 30 June 1989 workers' compensation costs for these organisations were considered to be:

- those costs met by COMCARE on behalf of these employers in relation to workers' compensation costs incurred in the period 1 December 1988 to 30 June 1989. An appropriation was made by the Commonwealth Government to COMCARE to cover these payments;
- an appropriation paid during the reference period to cover any future costs associated with claims related to incidents that took place on, or before 30 June 1989; and
- any other workers' compensation costs incurred directly by employers during the period 1 December 1988 to 30 June 1989 which were not covered by the appropriation to COMCARE.

Because these costs include an appropriation made to cover costs to be met in future years, (for claims made on, or before 30 June 1989) workers' compensation costs for 1988-89 will be overstated, while costs in future years will be understated. As a result, estimates of workers' compensation for the Commonwealth sector will not be directly comparable to estimates of workers' compensation provided for any other sectors.

Costs which have been reimbursed from a workers' compensation insurer are not included in the estimates.